AGGREGRATED INFORMATION FOR EASTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**22 110 174**	**6 616 225**	**29.9%**	**5 379 529**	**24.3%**	**11 995 754**	**54.3%**	**4 635 839**	**55.8%**	**16.0%**
Property rates	2 342 488	1 119 612	47.8%	534 990	22.8%	1 654 602	70.6%	333 675	74.0%	60.3%
Property rates - penalties and collection charges	86 744	2 773	3.2%	8 715	10.0%	11 488	13.2%	2 538	52.0%	243.4%
Service charges - electricity revenue	5 635 691	1 391 505	24.7%	1 273 199	22.6%	2 664 704	47.3%	1 314 547	50.1%	(3.1%)
Service charges - water revenue	1 403 843	318 903	22.7%	352 969	25.1%	671 872	47.9%	288 664	48.9%	22.3%
Service charges - sanitation revenue	753 938	258 408	34.3%	181 710	24.1%	440 118	58.4%	130 347	68.3%	39.4%
Service charges - refuse revenue	565 710	164 651	29.1%	154 278	27.3%	318 929	56.4%	126 571	53.4%	21.9%
Service charges - other	407 876	54 144	13.3%	58 558	14.4%	112 702	27.6%	35 838	64.6%	63.4%
Rental of facilities and equipment	83 798	15 764	18.8%	14 693	17.5%	30 458	36.3%	13 526	32.3%	8.6%
Interest earned - external investments	268 328	49 807	18.6%	74 090	27.6%	123 897	46.2%	71 913	54.4%	3.0%
Interest earned - outstanding debtors	342 617	90 894	26.5%	103 838	30.3%	194 731	56.8%	77 738	69.1%	33.6%
Dividends received	-	632	-	171	-	803	-	544	-	(68.5%)
Fines	62 474	8 699	13.9%	1 554	2.5%	10 253	16.4%	10 600	32.6%	(85.3%)
Licences and permits	93 762	22 477	24.0%	21 390	22.8%	43 867	46.8%	20 070	37.6%	6.6%
Agency services	122 044	10 798	8.8%	14 276	11.7%	25 074	20.5%	12 281	17.0%	16.2%
Transfers recognised - operational	6 968 357	2 673 344	38.4%	2 079 417	29.8%	4 752 760	68.2%	1 763 132	60.6%	17.9%
Other own revenue	2 969 369	432 473	14.6%	497 920	16.8%	930 392	31.3%	432 573	39.0%	15.1%
Gains on disposal of PPE	3 136	1 341	42.8%	7 762	247.5%	9 103	290.3%	1 286	32.6%	503.5%
Operating Expenditure	**22 668 004**	**4 666 592**	**20.6%**	**5 036 941**	**22.2%**	**9 703 533**	**42.8%**	**4 483 117**	**42.7%**	**12.4%**
Employee related costs	6 335 900	1 509 151	23.8%	1 580 104	24.9%	3 089 254	48.8%	1 467 012	46.5%	7.7%
Remuneration of councillors	422 848	102 264	24.2%	103 913	24.6%	206 177	48.8%	98 983	43.4%	5.0%
Debt impairment	1 017 951	76 056	7.5%	200 549	19.7%	276 605	27.2%	71 213	21.2%	181.6%
Depreciation and asset impairment	2 481 130	406 212	16.4%	333 590	13.4%	739 802	29.8%	393 384	36.8%	(15.2%)
Finance charges	291 300	21 114	7.2%	63 885	21.9%	84 998	29.2%	19 891	27.4%	221.2%
Bulk purchases	4 446 681	1 158 754	26.1%	937 912	21.1%	2 096 666	47.2%	913 842	48.0%	2.6%
Other Materials	686 360	75 305	11.0%	146 803	21.4%	222 108	32.4%	158 725	34.3%	(7.5%)
Contracted services	560 158	125 448	22.4%	118 244	21.1%	243 692	43.5%	102 976	28.6%	14.8%
Transfers and grants	1 026 810	228 712	22.3%	229 513	22.4%	458 225	44.6%	194 387	49.4%	18.1%
Other expenditure	5 378 670	963 472	17.9%	1 322 397	24.6%	2 285 869	42.5%	1 062 385	41.4%	24.5%
Loss on disposal of PPE	20 196	104	.5%	33	.2%	137	.7%	319	143.2%	(89.7%)
Surplus/(Deficit)	**(557 829)**	**1 949 633**		**342 587**		**2 292 220**		**152 722**		
Transfers recognised - capital	4 897 847	979 779	20.0%	1 138 243	23.2%	2 118 022	43.2%	905 138	36.7%	25.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 553	-	-	-	-	-	-	2 862	.9%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**4 341 571**	**2 929 412**		**1 480 830**		**4 410 243**		**1 060 723**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 341 571**	**2 929 412**		**1 480 830**		**4 410 243**		**1 060 723**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 341 571**	**2 929 412**		**1 480 830**		**4 410 243**		**1 060 723**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 341 571**	**2 929 412**		**1 480 830**		**4 410 243**		**1 060 723**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 701 780**	**764 038**	**13.4%**	**1 365 488**	**23.9%**	**2 129 526**	**37.3%**	**1 114 599**	**30.2%**	**22.5%**
National Government	4 182 235	656 582	15.7%	1 114 827	26.7%	1 771 409	42.4%	953 717	31.0%	16.9%
Provincial Government	123 545	22 931	18.6%	34 111	27.6%	57 041	46.2%	17 573	51.4%	94.1%
District Municipality	13 168	3 487	26.5%	319	2.4%	3 806	28.9%	434	4.9%	(26.4%)
Other transfers and grants	10 500	-	-	1 851	17.6%	1 851	17.6%	2 911	2.9%	(36.4%)
Transfers recognised - capital	**4 329 447**	**683 000**	**15.8%**	**1 151 107**	**26.6%**	**1 834 108**	**42.4%**	**974 635**	**30.6%**	**18.1%**
Borrowing	113 149	3 063	2.7%	27 248	24.1%	30 311	26.8%	-	-	(100.0%)
Internally generated funds	935 261	62 143	6.6%	150 841	16.1%	212 984	22.8%	124 126	31.0%	21.5%
Public contributions and donations	323 924	15 832	4.9%	36 292	11.2%	52 123	16.1%	15 838	68.3%	129.1%
Capital Expenditure Standard Classification	**5 701 780**	**764 038**	**13.4%**	**1 365 488**	**23.9%**	**2 129 526**	**37.3%**	**1 114 599**	**30.2%**	**22.5%**
Governance and Administration	**803 335**	**26 324**	**3.3%**	**61 717**	**7.7%**	**88 041**	**11.0%**	**22 503**	**7.5%**	**174.3%**
Executive & Council	594 151	5 283	.9%	11 256	1.9%	16 539	2.8%	7 124	3.4%	58.0%
Budget & Treasury Office	48 516	11 796	24.3%	19 318	39.8%	31 114	64.1%	3 349	15.0%	476.9%
Corporate Services	160 668	9 245	5.8%	31 142	19.4%	40 387	25.1%	12 030	20.5%	158.9%
Community and Public Safety	**524 839**	**58 891**	**11.2%**	**90 043**	**17.2%**	**148 935**	**28.4%**	**106 446**	**33.7%**	**(15.4%)**
Community & Social Services	114 845	8 969	7.8%	21 238	18.5%	30 207	26.3%	10 994	17.0%	93.2%
Sport And Recreation	49 655	8 155	16.4%	8 295	16.7%	16 450	33.1%	12 596	37.0%	(34.2%)
Public Safety	49 044	4 744	9.7%	6 788	13.8%	11 532	23.5%	5 645	27.6%	20.3%
Housing	305 077	36 330	11.9%	53 841	17.6%	90 171	29.6%	76 919	43.6%	(30.0%)
Health	6 219	694	11.2%	(118)	(1.9%)	576	9.3%	293	5.4%	(140.3%)
Economic and Environmental Services	**1 502 688**	**197 288**	**13.1%**	**350 977**	**23.4%**	**548 266**	**36.5%**	**222 693**	**19.0%**	**57.6%**
Planning and Development	317 178	28 138	8.9%	22 506	7.1%	50 644	16.0%	46 009	16.7%	(51.1%)
Road Transport	1 147 963	168 220	14.7%	325 016	28.3%	493 236	43.0%	172 900	19.6%	88.0%
Environmental Protection	37 548	931	2.5%	3 455	9.2%	4 386	11.7%	3 784	23.4%	(8.7%)
Trading Services	**2 858 611**	**481 534**	**16.8%**	**862 750**	**30.2%**	**1 344 285**	**47.0%**	**762 595**	**41.1%**	**13.1%**
Electricity	496 191	57 991	11.7%	80 388	16.2%	138 379	27.9%	58 836	29.0%	36.6%
Water	1 754 882	298 770	17.0%	532 453	30.3%	831 222	47.4%	401 359	47.8%	32.7%
Waste Water Management	549 154	109 978	20.0%	239 596	43.6%	349 573	63.7%	272 048	33.2%	(11.9%)
Waste Management	58 384	14 796	25.3%	10 314	17.7%	25 110	43.0%	30 352	64.3%	(66.0%)
Other	**12 307**	**-**	**-**	**-**	**-**	**-**	**-**	**362**	**3.6%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**25 062 147**	**9 971 568**	**39.8%**	**9 876 414**	**39.4%**	**19 847 982**	**79.2%**	**7 016 678**	**62.1%**	**40.8%**
Ratepayers and other	**13 269 349**	**5 501 815**	**41.5%**	**4 746 357**	**35.8%**	**10 248 173**	**77.2%**	**3 516 034**	**62.1%**	**35.0%**
Government - operating	6 806 656	2 843 670	41.8%	3 226 128	47.4%	6 069 798	89.2%	1 860 015	66.0%	73.4%
Government - capital	4 564 621	1 520 149	33.3%	1 629 056	35.7%	3 149 205	69.0%	1 558 357	57.4%	4.5%
Interest	421 520	105 597	25.1%	274 873	65.2%	380 470	90.3%	82 239	50.2%	234.2%
Dividends	-	337	-	-	-	337	-	33	-	(100.0%)
Payments	**(18 437 455)**	**(8 015 546)**	**43.5%**	**(8 961 230)**	**48.6%**	**(16 976 776)**	**92.1%**	**(4 948 935)**	**60.0%**	**81.1%**
Suppliers and employees	(17 166 987)	(7 536 231)	43.9%	(8 371 086)	48.8%	(15 907 318)	92.7%	(4 751 795)	61.4%	76.2%
Finance charges	(420 646)	(112 464)	26.7%	(58 648)	13.9%	(171 112)	40.7%	(78 340)	42.5%	(25.1%)
Transfers and grants	(849 822)	(366 851)	43.2%	(531 495)	62.5%	(898 346)	105.7%	(118 799)	38.0%	347.4%
Net Cash from/(used) Operating Activities	**6 624 692**	**1 956 022**	**29.5%**	**915 185**	**13.8%**	**2 871 207**	**43.3%**	**2 067 743**	**67.8%**	**(55.7%)**
Cash Flow from Investing Activities										
Receipts	**106 473**	**(6 678)**	**(6.3%)**	**32 264**	**30.3%**	**25 586**	**24.0%**	**137 487**	**343.1%**	**(76.5%)**
Proceeds on disposal of PPE	91 320	175	.2%	34	-	209	.2%	256	5.2%	(86.7%)
Decrease in non-current debtors	(2 835)	(18 523)	653.4%	66	(2.3%)	(18 457)	651.0%	49	(3.5%)	33.4%
Decrease in other non-current receivables	3 023	9 704	321.0%	11 286	373.3%	20 990	694.3%	22 427	1 530.0%	(49.7%)
Decrease (increase) in non-current investments	14 964	1 965	13.1%	20 878	139.5%	22 843	152.6%	114 754	531.9%	(81.8%)
Payments	**(5 739 127)**	**(980 543)**	**17.1%**	**(1 125 222)**	**19.6%**	**(2 105 765)**	**36.7%**	**(1 034 749)**	**31.7%**	**8.7%**
Capital assets	(5 739 127)	(980 543)	17.1%	(1 125 222)	19.6%	(2 105 765)	36.7%	(1 034 749)	31.7%	8.7%
Net Cash from/(used) Investing Activities	**(5 632 654)**	**(987 221)**	**17.5%**	**(1 092 958)**	**19.4%**	**(2 080 179)**	**36.9%**	**(897 263)**	**28.6%**	**21.8%**
Cash Flow from Financing Activities										
Receipts	**18 310**	**2 262**	**12.4%**	**2 944**	**16.1%**	**5 206**	**28.4%**	**520**	**3.7%**	**465.7%**
Short term loans	-	11	-	-	-	11	-	472	(62.5%)	(100.0%)
Borrowing long term/refinancing	18 034	(406)	(2.3%)	-	-	(406)	(2.3%)	-	-	-
Increase (decrease) in consumer deposits	276	2 657	962.7%	2 944	1 066.6%	5 601	2 029.3%	49	(97.4%)	5 948.5%
Payments	**(168 094)**	**(116 361)**	**69.2%**	**(40 082)**	**23.8%**	**(156 444)**	**93.1%**	**(41 729)**	**52.8%**	**(3.9%)**
Repayment of borrowing	(168 094)	(116 361)	69.2%	(40 082)	23.8%	(156 444)	93.1%	(41 729)	52.8%	(3.9%)
Net Cash from/(used) Financing Activities	**(149 783)**	**(114 099)**	**76.2%**	**(37 139)**	**24.8%**	**(151 238)**	**101.0%**	**(41 208)**	**141.0%**	**(9.9%)**
Net Increase/(Decrease) in cash held	**842 255**	**854 702**	**101.5%**	**(214 912)**	**(25.5%)**	**639 790**	**76.0%**	**1 129 272**	**419.4%**	**(119.0%)**
Cash/cash equivalents at the year begin:	3 966 832	6 299 652	158.8%	7 139 575	180.0%	6 299 652	158.8%	6 824 199	194.4%	4.6%
Cash/cash equivalents at the year end:	**4 806 875**	**7 154 354**	**148.8%**	**6 924 663**	**144.1%**	**6 939 442**	**144.4%**	**7 953 471**	**237.4%**	**(12.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	157 481	12.1%	79 339	6.1%	61 155	4.7%	1 000 645	77.1%	1 298 620	19.1%	45	-	406 494	31.3%
Trade and Other Receivables from Exchange Transactions - Electric	315 095	34.7%	91 293	10.0%	53 539	5.9%	448 869	49.4%	908 795	13.4%	7	-	324 462	35.7%
Receivables from Non-exchange Transactions - Property Rates	780 656	39.1%	68 249	3.4%	98 453	4.9%	1 051 085	52.6%	1 998 442	29.5%	215	-	496 093	24.8%
Receivables from Exchange Transactions - Waste Water Manageme	80 249	11.7%	35 544	5.2%	28 703	4.2%	542 393	79.0%	686 888	10.1%	11	-	183 747	26.8%
Receivables from Exchange Transactions - Waste Management	52 542	7.6%	28 813	4.2%	22 533	3.3%	588 553	85.0%	692 441	10.2%	314	-	134 276	19.4%
Receivables from Exchange Transactions - Property Rental Debtors	38	-	2 418	2.7%	1 705	1.9%	86 455	95.4%	90 617	1.3%	-	-	19 229	21.2%
Interest on Arrear Debtor Accounts	25 624	4.4%	22 627	3.9%	18 246	3.2%	510 917	88.5%	577 415	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 552	4.1%	17 105	3.2%	16 398	3.1%	475 690	89.6%	530 746	7.8%	1 315	.2%	(15 394)	(2.9%)
Total By Income Source	**1 433 237**	**21.1%**	**345 387**	**5.1%**	**300 732**	**4.4%**	**4 704 607**	**69.3%**	**6 783 964**	**100.0%**	**1 907**	**-**	**1 548 907**	**22.8%**
Debtors Age Analysis By Customer Group														
Organs of State	53 631	14.9%	25 015	7.0%	22 225	6.2%	258 279	71.9%	359 150	5.3%	324	.1%	-	-
Commercial	589 295	36.6%	111 452	6.9%	58 158	3.6%	851 684	52.9%	1 610 589	23.7%	7 350	.5%	-	-
Households	775 774	17.1%	201 574	4.4%	213 776	4.7%	3 347 391	73.8%	4 538 514	66.9%	(5 926)	(.1%)	1 598 040	35.2%
Other	14 537	5.3%	7 346	2.7%	6 573	2.4%	247 254	89.7%	275 711	4.1%	158	.1%	(49 133)	(17.8%)
Total By Customer Group	**1 433 237**	**21.1%**	**345 387**	**5.1%**	**300 732**	**4.4%**	**4 704 607**	**69.3%**	**6 783 964**	**100.0%**	**1 907**	**-**	**1 548 907**	**22.8%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	98 196	67.5%	8 245	5.7%	5 870	4.0%	33 242	22.8%	145 553	10.4%
Bulk Water	15 671	12.5%	3 004	2.4%	690	.6%	105 909	84.5%	125 274	8.9%
PAYE deductions	36 141	88.0%	438	1.1%	444	1.1%	4 024	9.8%	41 047	2.9%
VAT (output less input)	55 093	(595.8%)	(720)	7.8%	(1 466)	15.9%	(62 154)	672.1%	(9 247)	(.7%)
Pensions / Retirement	15 440	60.3%	441	1.7%	437	1.7%	9 292	36.3%	25 610	1.8%
Loan repayments	27 493	95.4%	256	.9%	-	-	1 077	3.7%	28 825	2.1%
Trade Creditors	221 869	70.8%	35 734	11.4%	6 163	2.0%	49 581	15.8%	313 348	22.3%
Auditor-General	11 952	24.5%	3 391	7.0%	3 006	6.2%	30 338	62.3%	48 686	3.5%
Other	643 552	94.1%	7 734	1.1%	3 045	.4%	29 366	4.3%	683 698	48.7%
Total	**1 125 407**	**80.2%**	**58 523**	**4.2%**	**18 189**	**1.3%**	**200 674**	**14.3%**	**1 402 794**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**4 445 168**	**1 230 389**	**27.7%**	**1 164 138**	**26.2%**	**2 394 527**	**53.9%**	**804 865**	**63.3%**	**44.6%**
Property rates	647 203	189 296	29.2%	166 141	25.7%	355 438	54.9%	(25)	99.8%	(659 025.4%)
Property rates - penalties and collection charges	1 539	225	14.6%	222	14.4%	447	29.0%	-	-	(100.0%)
Service charges - electricity revenue	1 411 111	366 002	25.9%	344 877	24.4%	710 879	50.4%	305 965	49.9%	12.7%
Service charges - water revenue	309 154	73 425	23.8%	95 038	30.7%	168 463	54.5%	59 884	54.0%	58.7%
Service charges - sanitation revenue	225 407	66 149	29.3%	62 189	27.6%	128 338	56.9%	5 605	105.8%	1 009.5%
Service charges - refuse revenue	223 880	56 539	25.3%	57 039	25.5%	113 578	50.7%	49 858	49.8%	14.4%
Service charges - other	33 489	543	1.6%	760	2.3%	1 303	3.9%	998	6.0%	(23.9%)
Rental of facilities and equipment	15 480	2 380	15.4%	2 628	17.0%	5 009	32.4%	2 068	33.0%	27.1%
Interest earned - external investments	77 940	14 680	18.8%	19 964	25.6%	34 644	44.4%	18 592	59.0%	7.4%
Interest earned - outstanding debtors	26 736	5 377	20.1%	6 664	24.9%	12 041	45.0%	5 428	46.1%	22.8%
Dividends received	-	14	-	-	-	14	-	-	-	-
Fines	12 930	1 635	12.6%	1 201	9.3%	2 837	21.9%	1 585	24.4%	(24.2%)
Licences and permits	18 674	3 386	18.1%	3 643	19.5%	7 029	37.6%	3 429	43.0%	6.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	917 094	290 069	31.6%	227 788	24.8%	517 857	56.5%	216 432	60.7%	5.2%
Other own revenue	524 530	160 669	30.6%	175 982	33.6%	336 651	64.2%	135 046	58.4%	30.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 514 281**	**1 009 305**	**22.4%**	**1 038 025**	**23.0%**	**2 047 330**	**45.4%**	**891 790**	**40.3%**	**16.4%**
Employee related costs	1 123 245	253 255	22.5%	260 907	23.2%	514 163	45.8%	236 407	44.4%	10.4%
Remuneration of councillors	48 847	10 841	22.2%	10 760	22.0%	21 601	44.2%	10 764	46.1%	-
Debt impairment	184 345	46 086	25.0%	134 809	73.1%	180 895	98.1%	-	-	(100.0%)
Depreciation and asset impairment	539 235	150 849	28.0%	46 086	8.5%	196 936	36.5%	188 264	50.0%	(75.5%)
Finance charges	64 162	-	-	16 040	25.0%	16 040	25.0%	1	-	1 280 067.5%
Bulk purchases	1 135 789	339 345	29.9%	243 672	21.5%	583 017	51.3%	224 120	52.5%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 009	4 185	41.8%	2 021	20.2%	6 206	62.0%	925	18.0%	118.5%
Transfers and grants	246 488	20 527	8.3%	37 131	15.1%	57 658	23.4%	217	3.9%	17 008.5%
Other expenditure	1 162 162	184 216	15.9%	286 599	24.7%	470 815	40.5%	231 092	33.9%	24.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(69 113)**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Transfers recognised - capital	705 450	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**751 242**	**66 281**	**8.8%**	**195 437**	**26.0%**	**261 719**	**34.8%**	**110 912**	**19.9%**	**76.2%**
National Government	676 426	63 637	9.4%	162 135	24.0%	225 773	33.4%	87 096	19.3%	86.2%
Provincial Government	29 025	48	.2%	112	.4%	161	.6%	102	13.7%	10.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**705 450**	**63 685**	**9.0%**	**162 248**	**23.0%**	**225 933**	**32.0%**	**87 199**	**19.1%**	**86.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 792	2 596	5.7%	33 190	72.5%	35 786	78.1%	23 713	24.1%	40.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**751 242**	**66 281**	**8.8%**	**195 437**	**26.0%**	**261 719**	**34.8%**	**110 912**	**19.9%**	**76.2%**
Governance and Administration	**24 934**	**689**	**2.8%**	**10 682**	**42.8%**	**11 371**	**45.6%**	**2 716**	**6.5%**	**293.3%**
Executive & Council	16 750	104	.6%	239	1.4%	343	2.0%	12	.3%	1 892.1%
Budget & Treasury Office	400	3	.8%	18	4.6%	22	5.4%	1 430	21.1%	(98.7%)
Corporate Services	7 784	582	7.5%	10 424	133.9%	11 006	141.4%	1 274	3.9%	718.2%
Community and Public Safety	**127 276**	**3 493**	**2.7%**	**17 624**	**13.8%**	**21 116**	**16.6%**	**11 620**	**20.4%**	**51.7%**
Community & Social Services	39 000	1 295	3.3%	9 314	23.9%	10 609	27.2%	2 213	21.4%	320.9%
Sport And Recreation	-	17	-	3 422	-	3 439	-	-	-	(100.0%)
Public Safety	2 750	487	17.7%	293	10.7%	780	28.4%	716	21.3%	(59.0%)
Housing	85 526	1 694	2.0%	4 432	5.2%	6 126	7.2%	8 692	20.0%	(49.0%)
Health	-	-	-	163	-	163	-	-	-	(100.0%)
Economic and Environmental Services	**315 641**	**31 045**	**9.8%**	**65 639**	**20.8%**	**96 684**	**30.6%**	**29 452**	**12.3%**	**122.9%**
Planning and Development	130 600	68	.1%	3 093	2.4%	3 161	2.4%	3 147	2.9%	(1.7%)
Road Transport	173 000	30 976	17.9%	62 546	36.2%	93 523	54.1%	26 305	27.9%	137.8%
Environmental Protection	12 041	-	-	-	-	-	-	-	-	-
Trading Services	**275 183**	**31 055**	**11.3%**	**101 493**	**36.9%**	**132 547**	**48.2%**	**66 762**	**30.8%**	**52.0%**
Electricity	61 329	6 355	10.4%	17 346	28.3%	23 702	38.6%	16 933	33.5%	2.4%
Water	55 000	5 317	9.7%	23 746	43.2%	29 063	52.8%	12 084	55.7%	96.5%
Waste Water Management	158 854	19 382	12.2%	59 104	37.2%	78 486	49.4%	23 296	17.3%	153.7%
Waste Management	-	-	-	1 297	-	1 297	-	14 449	503.4%	(91.0%)
Other	**8 208**	**-**	**-**	**-**	**-**	**-**	**-**	**362**	**4.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**4 928 097**	**1 265 589**	**25.7%**	**1 501 534**	**30.5%**	**2 767 123**	**56.1%**	**1 161 124**	**56.0%**	**29.3%**
Ratepayers and other	**3 200 877**	**920 250**	**28.7%**	**909 722**	**28.4%**	**1 829 971**	**57.2%**	**766 720**	**57.9%**	**18.7%**
Government - operating	917 094	290 069	31.6%	227 867	24.8%	517 936	56.5%	217 537	61.0%	4.7%
Government - capital	705 450	35 200	5.0%	337 318	47.8%	372 518	52.8%	152 847	41.5%	120.7%
Interest	104 676	20 056	19.2%	26 628	25.4%	46 685	44.6%	24 020	55.0%	10.9%
Dividends	-	14	-	-	-	14	-	-	-	-
Payments	**(3 733 938)**	**(1 191 786)**	**31.9%**	**(912 523)**	**24.4%**	**(2 104 309)**	**56.4%**	**(752 474)**	**51.6%**	**21.3%**
Suppliers and employees	(3 423 288)	(1 155 553)	33.8%	(858 216)	25.1%	(2 013 769)	58.8%	(729 313)	52.2%	17.7%
Finance charges	(64 162)	(15 706)	24.5%	(17 176)	26.8%	(32 882)	51.2%	(23 164)	47.6%	(25.8%)
Transfers and grants	(246 488)	(20 527)	8.3%	(37 131)	15.1%	(57 658)	23.4%	3	3.2%	(1 237 787.6%)
Net Cash from/(used) Operating Activities	**1 194 159**	**73 803**	**6.2%**	**589 011**	**49.3%**	**662 814**	**55.5%**	**408 650**	**71.6%**	**44.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(751 242)**	**(73 925)**	**9.8%**	**(187 794)**	**25.0%**	**(261 719)**	**34.8%**	**(110 912)**	**19.9%**	**69.3%**
Capital assets	(751 242)	(73 925)	9.8%	(187 794)	25.0%	(261 719)	34.8%	(110 912)	19.9%	69.3%
Net Cash from/(used) Investing Activities	**(751 242)**	**(73 925)**	**9.8%**	**(187 794)**	**25.0%**	**(261 719)**	**34.8%**	**(110 912)**	**19.9%**	**69.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(49 970)**	**(14 391)**	**28.8%**	**(9 883)**	**19.8%**	**(24 274)**	**48.6%**	**(8 996)**	**48.6%**	**9.9%**
Repayment of borrowing	(49 970)	(14 391)	28.8%	(9 883)	19.8%	(24 274)	48.6%	(8 996)	48.6%	9.9%
Net Cash from/(used) Financing Activities	**(49 970)**	**(14 391)**	**28.8%**	**(9 883)**	**19.8%**	**(24 274)**	**48.6%**	**(8 996)**	**48.6%**	**9.9%**
Net Increase/(Decrease) in cash held	**392 947**	**(14 513)**	**(3.7%)**	**391 334**	**99.6%**	**376 821**	**95.9%**	**288 743**	**331.6%**	**35.5%**
Cash/cash equivalents at the year begin:	573 832	1 843 316	321.2%	1 828 802	318.7%	1 843 316	321.2%	1 737 759	218.5%	5.2%
Cash/cash equivalents at the year end:	**966 779**	**1 828 802**	**189.2%**	**2 220 136**	**229.6%**	**2 220 136**	**229.6%**	**2 026 501**	**238.8%**	**9.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 112	11.5%	17 055	6.3%	12 099	4.5%	209 612	77.7%	269 878	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	73 145	60.3%	8 699	7.2%	4 320	3.6%	35 135	29.0%	121 299	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 985	22.7%	12 528	5.1%	6 958	2.8%	170 964	69.4%	246 435	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	20 554	14.6%	6 890	4.9%	4 669	3.3%	108 949	77.2%	141 062	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 179	8.8%	7 361	4.3%	5 534	3.2%	143 819	83.7%	171 894	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	3.1%	66	2.4%	64	2.3%	2 568	92.2%	2 784	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 475	7.4%	4 320	3.8%	3 497	3.1%	98 209	85.8%	114 502	10.7%	-	-	-	-
Total By Income Source	**204 537**	**19.2%**	**56 919**	**5.3%**	**37 141**	**3.5%**	**769 257**	**72.0%**	**1 067 853**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 431	34.5%	2 337	8.6%	1 459	5.3%	14 077	51.6%	27 304	2.6%	-	-	-	-
Commercial	101 953	51.4%	12 914	6.5%	7 314	3.7%	76 341	38.5%	198 522	18.6%	-	-	-	-
Households	86 678	12.4%	37 556	5.4%	25 397	3.6%	548 593	78.6%	698 225	65.4%	-	-	-	-
Other	6 474	4.5%	4 111	2.9%	2 972	2.1%	130 245	90.6%	143 803	13.5%	-	-	-	-
Total By Customer Group	**204 537**	**19.2%**	**56 919**	**5.3%**	**37 141**	**3.5%**	**769 257**	**72.0%**	**1 067 853**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	68 192	100.0%	-	-	-	-	-	-	68 192	8.3%
Bulk Water	13 711	100.0%	-	-	-	-	-	-	13 711	1.7%
PAYE deductions	11 213	100.0%	-	-	-	-	-	-	11 213	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 957	100.0%	-	-	-	-	-	-	13 957	1.7%
Loan repayments	27 059	100.0%	-	-	-	-	-	-	27 059	3.3%
Trade Creditors	98 872	100.0%	-	-	-	-	-	-	98 872	12.0%
Auditor-General	2 552	100.0%	-	-	-	-	-	-	2 552	.3%
Other	587 893	100.0%	-	-	-	-	-	-	587 893	71.4%
Total	**823 447**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**823 447**	**100.0%**

Contact Details

Municipal Manager	Mr Andile Fani	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 3027

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**7 399 879**	**1 872 346**	**25.3%**	**1 851 904**	**25.0%**	**3 724 249**	**50.3%**	**1 807 097**	**51.5%**	**2.5%**
Property rates	1 214 337	302 143	24.9%	303 443	25.0%	605 586	49.9%	265 409	49.9%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 070 366	710 684	23.1%	652 395	21.2%	1 363 079	44.4%	763 852	52.0%	(14.6%)
Service charges - water revenue	498 414	101 508	20.4%	140 731	28.2%	242 239	48.6%	106 461	47.2%	32.2%
Service charges - sanitation revenue	343 381	81 821	23.8%	77 574	22.6%	159 394	46.4%	85 429	47.5%	(9.2%)
Service charges - refuse revenue	177 067	45 437	25.7%	60 907	34.4%	106 344	60.1%	39 016	50.9%	56.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 461	4 766	22.2%	4 422	20.6%	9 187	42.8%	4 025	41.2%	9.8%
Interest earned - external investments	45 740	11 744	25.7%	14 549	31.8%	26 294	57.5%	13 612	95.4%	6.9%
Interest earned - outstanding debtors	171 724	50 520	29.4%	54 639	31.8%	105 159	61.2%	41 589	93.2%	31.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	34 809	4 681	13.4%	(1 445)	(4.2%)	3 236	9.3%	6 311	39.6%	(122.9%)
Licences and permits	10 394	1 779	17.1%	2 667	25.7%	4 446	42.8%	2 195	52.7%	21.5%
Agency services	1 484	502	33.8%	520	35.1%	1 023	68.9%	474	66.5%	9.7%
Transfers recognised - operational	1 119 572	385 985	34.5%	480 732	42.9%	866 717	77.4%	297 366	49.8%	61.7%
Other own revenue	691 130	170 764	24.7%	60 771	8.8%	231 535	33.5%	181 358	53.6%	(66.5%)
Gains on disposal of PPE	-	11	-	-	-	11	-	-	-	-
Operating Expenditure	**7 620 913**	**1 646 943**	**21.6%**	**1 753 806**	**23.0%**	**3 400 749**	**44.6%**	**1 577 099**	**43.0%**	**11.2%**
Employee related costs	1 972 548	433 845	22.0%	490 212	24.9%	924 057	46.8%	459 149	47.7%	6.8%
Remuneration of councillors	57 199	13 136	23.0%	12 921	22.6%	26 057	45.6%	12 422	45.8%	4.0%
Debt impairment	318 214	13 356	4.2%	41 206	12.9%	54 562	17.1%	18 740	22.5%	119.9%
Depreciation and asset impairment	885 807	221 493	25.0%	221 489	25.0%	442 982	50.0%	184 072	50.0%	20.3%
Finance charges	190 534	16 280	8.5%	32 010	16.8%	48 290	25.3%	13 187	40.6%	142.7%
Bulk purchases	2 292 123	543 826	23.7%	477 352	20.8%	1 021 178	44.6%	476 242	45.7%	.2%
Other Materials	537 635	59 083	11.0%	109 007	20.3%	168 089	31.3%	120 539	34.7%	(9.6%)
Contracted services	326 625	88 619	27.1%	66 062	20.2%	154 681	47.4%	43 520	25.0%	51.8%
Transfers and grants	340 520	74 678	21.9%	83 284	24.5%	157 962	46.4%	60 473	39.1%	37.7%
Other expenditure	699 707	182 626	26.1%	220 265	31.5%	402 892	57.6%	188 756	40.5%	16.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(221 034)**	**225 403**		**98 097**		**323 500**		**229 999**		
Transfers recognised - capital	709 812	86 424	12.2%	253 906	35.8%	340 331	47.9%	258 004	43.0%	(1.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**1 177 277**	**106 047**	**9.0%**	**287 814**	**24.4%**	**393 861**	**33.5%**	**318 936**	**43.1%**	**(9.8%)**
National Government	709 812	75 811	10.7%	222 724	31.4%	298 535	42.1%	258 004	43.2%	(13.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 700	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**717 512**	**75 811**	**10.6%**	**222 724**	**31.0%**	**298 535**	**41.6%**	**258 004**	**43.0%**	**(13.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	418 564	27 321	6.5%	61 759	14.8%	89 080	21.3%	55 889	44.4%	10.5%
Public contributions and donations	41 201	2 915	7.1%	3 330	8.1%	6 245	15.2%	5 042	27.2%	(34.0%)
Capital Expenditure Standard Classification	**1 177 277**	**106 047**	**9.0%**	**287 814**	**24.4%**	**393 861**	**33.5%**	**318 936**	**43.1%**	**(9.8%)**
Governance and Administration	**54 300**	**596**	**1.1%**	**21 684**	**39.9%**	**22 280**	**41.0%**	**8 049**	**48.1%**	**169.4%**
Executive & Council	5 000	112	2.2%	203	4.1%	315	6.3%	2 895	52.1%	(93.0%)
Budget & Treasury Office	10 300	62	.6%	13 583	131.9%	13 645	132.5%	111	13.0%	12 137.5%
Corporate Services	39 000	422	1.1%	7 898	20.3%	8 320	21.3%	5 043	60.0%	56.6%
Community and Public Safety	**194 034**	**31 932**	**16.5%**	**36 087**	**18.6%**	**68 019**	**35.1%**	**54 196**	**40.7%**	**(33.4%)**
Community & Social Services	8 000	0	-	-	-	0	-	-	-	-
Sport And Recreation	6 000	1 430	23.8%	3 144	52.4%	4 574	76.2%	780	10.5%	302.8%
Public Safety	13 000	309	2.4%	218	1.7%	527	4.1%	56	5.2%	290.6%
Housing	165 934	29 547	17.8%	33 334	20.1%	62 881	37.9%	53 267	43.4%	(37.4%)
Health	1 100	646	58.7%	(609)	(55.4%)	36	3.3%	93	36.5%	(755.1%)
Economic and Environmental Services	**262 636**	**17 200**	**6.5%**	**103 487**	**39.4%**	**120 686**	**46.0%**	**83 094**	**31.4%**	**24.5%**
Planning and Development	86 628	15 413	17.8%	7 112	8.2%	22 525	26.0%	34 244	59.9%	(79.2%)
Road Transport	150 698	861	.6%	93 563	62.1%	94 424	62.7%	45 621	22.5%	105.1%
Environmental Protection	25 310	926	3.7%	2 812	11.1%	3 738	14.8%	3 229	28.2%	(12.9%)
Trading Services	**666 307**	**56 319**	**8.5%**	**126 556**	**19.0%**	**182 875**	**27.4%**	**173 597**	**52.2%**	**(27.1%)**
Electricity	216 957	15 118	7.0%	25 021	11.5%	40 139	18.5%	24 051	28.1%	4.0%
Water	184 650	21 726	11.8%	50 387	27.3%	72 113	39.1%	90 769	105.8%	(44.5%)
Waste Water Management	251 000	19 474	7.8%	50 671	20.2%	70 144	27.9%	58 776	35.1%	(13.8%)
Waste Management	13 700	2	-	477	3.5%	479	3.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**7 457 324**	**2 316 725**	**31.1%**	**2 400 049**	**32.2%**	**4 716 774**	**63.3%**	**2 259 138**	**61.9%**	**6.2%**
Ratepayers and other	**5 496 481**	**1 667 935**	**30.3%**	**1 574 804**	**28.7%**	**3 242 739**	**59.0%**	**1 601 608**	**60.4%**	**(1.7%)**
Government - operating	1 106 417	471 568	42.6%	446 044	40.3%	917 612	82.9%	450 646	63.6%	(1.0%)
Government - capital	809 186	155 847	19.3%	363 993	45.0%	519 840	64.2%	193 861	67.1%	87.8%
Interest	45 240	21 375	47.2%	15 208	33.6%	36 583	80.9%	13 024	111.9%	16.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(6 150 155)**	**(2 143 623)**	**34.9%**	**(1 743 688)**	**28.4%**	**(3 887 311)**	**63.2%**	**(1 654 098)**	**60.0%**	**5.4%**
Suppliers and employees	(5 934 035)	(2 050 692)	34.6%	(1 706 656)	28.8%	(3 757 348)	63.3%	(1 599 276)	60.5%	6.7%
Finance charges	(190 534)	(89 652)	47.1%	(29 041)	15.2%	(118 693)	62.3%	(52 496)	50.3%	(44.7%)
Transfers and grants	(25 587)	(3 279)	12.8%	(7 991)	31.2%	(11 270)	44.0%	(2 326)	24.1%	243.5%
Net Cash from/(used) Operating Activities	**1 307 169**	**173 102**	**13.2%**	**656 361**	**50.2%**	**829 463**	**63.5%**	**605 040**	**69.7%**	**8.5%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 218 292)**	**(380 876)**	**31.3%**	**(259 788)**	**21.3%**	**(640 664)**	**52.6%**	**(240 392)**	**49.1%**	**8.1%**
Capital assets	(1 218 292)	(380 876)	31.3%	(259 788)	21.3%	(640 664)	52.6%	(240 392)	49.1%	8.1%
Net Cash from/(used) Investing Activities	**(1 218 292)**	**(380 876)**	**31.3%**	**(259 788)**	**21.3%**	**(640 664)**	**52.6%**	**(240 392)**	**49.1%**	**8.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(105 159)**	**(32 159)**	**30.6%**	**(19 109)**	**18.2%**	**(51 268)**	**48.8%**	**(20 847)**	**49.2%**	**(8.3%)**
Repayment of borrowing	(105 159)	(32 159)	30.6%	(19 109)	18.2%	(51 268)	48.8%	(20 847)	49.2%	(8.3%)
Net Cash from/(used) Financing Activities	**(105 159)**	**(32 159)**	**30.6%**	**(19 109)**	**18.2%**	**(51 268)**	**48.8%**	**(20 847)**	**47.6%**	**(8.3%)**
Net Increase/(Decrease) in cash held	**(16 282)**	**(239 933)**	**1 473.6%**	**377 464**	**(2 318.2%)**	**137 531**	**(844.7%)**	**343 801**	**199.0%**	**9.8%**
Cash/cash equivalents at the year begin:	1 014 504	1 526 344	150.5%	1 286 411	126.8%	1 526 344	150.5%	1 214 402	143.3%	5.9%
Cash/cash equivalents at the year end:	**998 222**	**1 286 411**	**128.9%**	**1 663 875**	**166.7%**	**1 663 875**	**166.7%**	**1 558 203**	**154.0%**	**6.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 687	14.2%	28 210	7.5%	21 370	5.6%	275 380	72.7%	378 647	13.7%	-	-	406 494	107.0%
Trade and Other Receivables from Exchange Transactions - Electric	173 196	31.2%	51 251	9.2%	33 452	6.0%	297 279	53.5%	555 177	20.0%	-	-	329 458	59.0%
Receivables from Non-exchange Transactions - Property Rates	645 830	68.7%	32 951	3.5%	9 524	1.0%	251 427	26.8%	939 732	33.9%	-	-	508 868	54.0%
Receivables from Exchange Transactions - Waste Water Manageme	35 407	18.3%	15 956	8.2%	12 173	6.3%	130 420	67.2%	193 957	7.0%	-	-	183 747	94.0%
Receivables from Exchange Transactions - Waste Management	16 515	12.0%	8 831	6.4%	3 425	2.5%	109 159	79.1%	137 930	5.0%	-	-	150 244	108.0%
Receivables from Exchange Transactions - Property Rental Debtors	645	4.2%	804	5.2%	184	1.2%	13 702	89.3%	15 335	.6%	-	-	19 229	125.0%
Interest on Arrear Debtor Accounts	17 766	4.8%	20 014	5.4%	7 108	1.9%	327 425	87.9%	372 314	13.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 478	9.9%	7 955	4.5%	8 956	5.1%	141 592	80.5%	175 982	6.4%	-	-	-	-
Total By Income Source	**960 524**	**34.7%**	**165 972**	**6.0%**	**96 192**	**3.5%**	**1 546 385**	**55.8%**	**2 769 072**	**100.0%**	**-**	**-**	**1 598 040**	**57.0%**
Debtors Age Analysis By Customer Group														
Organs of State	13 287	17.2%	10 345	13.4%	5 152	6.7%	48 499	62.8%	77 283	2.8%	-	-	-	-
Commercial	445 563	40.7%	73 587	6.7%	36 561	3.3%	539 457	49.3%	1 095 168	39.5%	6 619	.6%	-	-
Households	501 674	31.4%	82 040	5.1%	54 479	3.4%	958 429	60.0%	1 596 622	57.7%	(6 619)	(.4%)	1 598 040	100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**960 524**	**34.7%**	**165 972**	**6.0%**	**96 192**	**3.5%**	**1 546 385**	**55.8%**	**2 769 072**	**100.0%**	**-**	**-**	**1 598 040**	**57.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	23 677	100.0%	-	-	-	-	-	-	23 677	16.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	92	100.0%	-	-	-	-	-	-	92	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86 654	74.3%	25 394	21.8%	938	.8%	3 580	3.1%	116 566	82.6%
Auditor-General	859	100.0%	-	-	-	-	-	-	859	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**111 282**	**78.8%**	**25 394**	**18.0%**	**938**	**.7%**	**3 580**	**2.5%**	**141 194**	**100.0%**

Contact Details

Municipal Manager	Mr Mpilo Sakile Mbambisa	041 506 3209
Financial Manager	Mrs Barbara De Scande	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**208 335**	**82 858**	**39.8%**	**44 644**	**21.4%**	**127 503**	**61.2%**	**39 679**	**66.7%**	**12.5%**
Property rates	19 128	17 810	93.1%	(1)	-	17 810	93.1%	(59)	102.2%	(99.1%)
Property rates - penalties and collection charges	1 709	391	22.9%	467	27.3%	858	50.2%	440	91.5%	6.1%
Service charges - electricity revenue	72 207	18 887	26.2%	17 689	24.5%	36 576	50.7%	16 078	53.5%	10.0%
Service charges - water revenue	21 220	4 786	22.6%	4 621	21.8%	9 407	44.3%	4 480	43.8%	3.2%
Service charges - sanitation revenue	9 437	5 386	57.1%	1 343	14.2%	6 729	71.3%	1 240	69.0%	8.3%
Service charges - refuse revenue	5 222	2 733	52.3%	840	16.1%	3 573	68.4%	753	57.2%	11.5%
Service charges - other	565	167	29.6%	207	36.6%	374	66.2%	121	18.9%	70.2%
Rental of facilities and equipment	855	238	27.8%	155	18.2%	393	46.0%	153	47.9%	1.5%
Interest earned - external investments	2 005	587	29.3%	482	24.0%	1 069	53.3%	555	62.1%	(13.1%)
Interest earned - outstanding debtors	2 206	468	21.2%	559	25.3%	1 027	46.5%	493	48.1%	13.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	212	17	8.0%	18	8.4%	35	16.3%	23	11.7%	(22.1%)
Licences and permits	2 168	736	33.9%	141	6.5%	877	40.5%	418	48.7%	(66.1%)
Agency services	-	23	-	249	-	272	-	-	-	(100.0%)
Transfers recognised - operational	70 124	30 495	43.5%	17 741	25.3%	48 237	68.8%	14 651	81.3%	21.1%
Other own revenue	1 091	133	12.2%	133	12.2%	267	24.5%	155	49.3%	(13.9%)
Gains on disposal of PPE	188	-	-	-	-	-	-	179	-	(100.0%)
Operating Expenditure	**202 197**	**42 433**	**21.0%**	**39 654**	**19.6%**	**82 086**	**40.6%**	**35 526**	**46.8%**	**11.6%**
Employee related costs	63 514	12 382	19.5%	16 141	25.4%	28 523	44.9%	14 513	43.5%	11.2%
Remuneration of councillors	3 500	761	21.7%	254	7.3%	1 015	29.0%	538	21.8%	(52.7%)
Debt impairment	3 126	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 130	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	45 465	15 351	33.8%	9 362	20.6%	24 714	54.4%	8 469	56.7%	10.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 140	401	12.8%	569	18.1%	970	30.9%	293	31.3%	94.1%
Transfers and grants	1 033	5	.4%	2	.1%	6	.6%	5	-	(66.7%)
Other expenditure	54 962	13 534	24.6%	13 325	24.2%	26 859	48.9%	11 709	65.2%	13.8%
Loss on disposal of PPE	1 328	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**47 800**	**3 521**	**7.4%**	**6 771**	**14.2%**	**10 291**	**21.5%**	**3 484**	**9.9%**	**94.4%**
National Government	41 095	1 783	4.3%	2 896	7.0%	4 679	11.4%	2 719	8.3%	6.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 095**	**1 783**	**4.3%**	**2 896**	**7.0%**	**4 679**	**11.4%**	**2 719**	**8.3%**	**6.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 705	1 738	25.9%	3 875	57.8%	5 612	83.7%	764	-	406.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 800**	**3 521**	**7.4%**	**6 771**	**14.2%**	**10 291**	**21.5%**	**3 484**	**9.9%**	**94.4%**
Governance and Administration	**340**	**1**	**.3%**	**-**	**-**	**1**	**.3%**	**60**	**46.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	4	90.6%	(100.0%)
Budget & Treasury Office	40	1	2.5%	-	-	1	2.5%	56	34.7%	(100.0%)
Corporate Services	300	-	-	-	-	-	-	-	26.2%	-
Community and Public Safety	**1 700**	**54**	**3.2%**	**209**	**12.3%**	**263**	**15.5%**	**254**	**2.4%**	**(17.8%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 700	54	3.2%	209	12.3%	263	15.5%	206	-	1.5%
Public Safety	-	-	-	-	-	-	-	23	11.6%	(100.0%)
Housing	-	-	-	-	-	-	-	18	-	(100.0%)
Health	-	-	-	-	-	-	-	7	-	(100.0%)
Economic and Environmental Services	**7 100**	**583**	**8.2%**	**2 677**	**37.7%**	**3 260**	**45.9%**	**1 220**	**36.6%**	**119.4%**
Planning and Development	6 000	464	7.7%	2 663	44.4%	3 127	52.1%	-	-	(100.0%)
Road Transport	1 100	119	10.8%	14	1.2%	132	12.0%	1 220	36.6%	(98.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 660**	**2 882**	**7.5%**	**3 885**	**10.0%**	**6 767**	**17.5%**	**1 950**	**7.3%**	**99.3%**
Electricity	800	1 219	152.4%	984	123.0%	2 203	275.3%	379	6.5%	159.8%
Water	17 550	1 435	8.2%	1 801	10.3%	3 236	18.4%	1 344	6.7%	34.1%
Waste Water Management	10 207	-	-	93	.9%	93	.9%	192	23.3%	(51.5%)
Waste Management	10 103	229	2.3%	1 006	10.0%	1 235	12.2%	35	-	2 769.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**208 984**	**88 958**	**42.6%**	**72 063**	**34.5%**	**161 021**	**77.0%**	**43 988**	**60.1%**	**63.8%**
Ratepayers and other	**130 878**	**55 319**	**42.3%**	**45 753**	**35.0%**	**101 072**	**77.2%**	**28 288**	**48.8%**	**61.7%**
Government - operating	43 217	32 910	76.2%	25 054	58.0%	57 964	134.1%	14 651	132.2%	71.0%
Government - capital	28 632	-	-	-	-	-	-	-	-	-
Interest	6 257	729	11.7%	1 256	20.1%	1 985	31.7%	1 049	95.8%	19.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(172 163)**	**(114 582)**	**66.6%**	**(77 228)**	**44.9%**	**(191 810)**	**111.4%**	**(43 953)**	**95.5%**	**75.7%**
Suppliers and employees	(172 130)	(114 578)	66.6%	(77 226)	44.9%	(191 804)	111.4%	(43 948)	95.4%	75.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(33)	(5)	13.6%	(2)	4.5%	(6)	18.2%	(5)	-	(66.7%)
Net Cash from/(used) Operating Activities	**36 821**	**(25 624)**	**(69.6%)**	**(5 165)**	**(14.0%)**	**(30 789)**	**(83.6%)**	**35**	**(38.4%)**	**(14 793.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**29 000**	**-**	**12 000**	**-**	**41 000**	**-**	**2 179**	**-**	**450.8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	179	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	29 000	-	12 000	-	41 000	-	2 000	-	500.0%
Payments	**(47 800)**	**(3 521)**	**7.4%**	**(6 771)**	**14.2%**	**(10 291)**	**21.5%**	**(3 484)**	**9.6%**	**94.4%**
Capital assets	(47 800)	(3 521)	7.4%	(6 771)	14.2%	(10 291)	21.5%	(3 484)	9.6%	94.4%
Net Cash from/(used) Investing Activities	**(47 800)**	**25 479**	**(53.3%)**	**5 229**	**(10.9%)**	**30 709**	**(64.2%)**	**(1 305)**	**(36.6%)**	**(500.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 979)**	**(144)**	**1.3%**	**64**	**(.6%)**	**(80)**	**.7%**	**(1 270)**	**298.0%**	**(105.0%)**
Cash/cash equivalents at the year begin:	6 285	6 285	100.0%	6 141	97.7%	6 285	100.0%	804	.7%	664.1%
Cash/cash equivalents at the year end:	**(4 694)**	**6 141**	**(130.8%)**	**6 205**	**(132.2%)**	**6 205**	**(132.2%)**	**(466)**	**(1.2%)**	**(1 430.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	951	4.5%	610	2.9%	600	2.8%	18 963	89.8%	21 125	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 162	58.6%	631	8.9%	487	6.9%	1 824	25.7%	7 104	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	74	.6%	138	1.1%	108	.9%	11 833	97.4%	12 153	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	411	5.4%	278	3.7%	233	3.1%	6 666	87.8%	7 589	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	226	6.2%	139	3.8%	120	3.3%	3 146	86.7%	3 630	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(355)	(8.7%)	31	.7%	158	3.9%	4 260	104.1%	4 093	7.3%	-	-	-	-
Total By Income Source	**5 469**	**9.8%**	**1 827**	**3.3%**	**1 706**	**3.1%**	**46 692**	**83.8%**	**55 694**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	245	4.9%	498	10.0%	437	8.8%	3 811	76.4%	4 990	9.0%	-	-	-	-
Commercial	2 778	13.8%	505	2.5%	480	2.4%	16 399	81.3%	20 162	36.2%	-	-	-	-
Households	2 399	8.8%	797	2.9%	713	2.6%	23 212	85.6%	27 120	48.7%	-	-	-	-
Other	48	1.4%	28	.8%	76	2.2%	3 270	95.6%	3 422	6.1%	-	-	-	-
Total By Customer Group	**5 469**	**9.8%**	**1 827**	**3.3%**	**1 706**	**3.1%**	**46 692**	**83.8%**	**55 694**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204	35.3%	374	64.7%	-	-	-	-	578	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**204**	**35.3%**	**374**	**64.7%**	**-**	**-**	**-**	**-**	**578**	**100.0%**

Contact Details

Municipal Manager	Jimmy Joubert (Acting MM)	049 807 5700
Financial Manager	Gerrar Maya (Acting CFO)	049 807 5739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**158 883**	**52 747**	**33.2%**	**43 760**	**27.5%**	**96 507**	**60.7%**	**40 040**	**55.1%**	**9.3%**
Property rates	8 594	8 615	100.2%	(80)	(.9%)	8 536	99.3%	(2)	100.9%	3 499.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	69 169	17 803	25.7%	18 861	27.3%	36 664	53.0%	17 138	51.7%	10.1%
Service charges - water revenue	11 183	2 988	26.7%	2 978	26.6%	5 966	53.4%	2 748	49.6%	8.4%
Service charges - sanitation revenue	5 771	1 422	24.6%	1 476	25.6%	2 898	50.2%	1 362	49.7%	8.4%
Service charges - refuse revenue	7 775	1 972	25.4%	1 983	25.5%	3 956	50.9%	1 848	50.1%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	186	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 200	424	35.3%	301	25.1%	724	60.4%	383	50.0%	(21.5%)
Interest earned - outstanding debtors	2 110	504	23.9%	611	29.0%	1 115	52.9%	563	53.4%	8.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	106	28	26.1%	19	17.7%	46	43.9%	24	26.5%	(22.1%)
Licences and permits	580	158	27.2%	148	25.4%	305	52.6%	156	45.5%	(5.1%)
Agency services	633	173	27.4%	176	27.7%	349	55.1%	167	56.4%	4.9%
Transfers recognised - operational	49 087	17 875	36.4%	16 919	34.5%	34 795	70.9%	13 607	54.9%	24.3%
Other own revenue	2 445	784	32.1%	368	15.0%	1 152	47.1%	2 047	57.6%	(82.0%)
Gains on disposal of PPE	45	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	**180 227**	**36 889**	**20.5%**	**54 271**	**30.1%**	**91 160**	**50.6%**	**37 856**	**52.0%**	**43.4%**
Employee related costs	52 472	12 024	22.9%	14 482	27.6%	26 506	50.5%	13 272	47.1%	9.1%
Remuneration of councillors	2 688	672	25.0%	731	27.2%	1 403	52.2%	602	46.4%	21.4%
Debt impairment	6 674	-	-	3 337	50.0%	3 337	50.0%	2 243	70.9%	48.8%
Depreciation and asset impairment	20 056	-	-	10 039	50.1%	10 039	50.1%	711	41.7%	1 311.4%
Finance charges	250	-	-	-	-	-	-	-	-	-
Bulk purchases	51 806	13 575	26.2%	12 654	24.4%	26 229	50.6%	10 183	55.2%	24.3%
Other Materials	2 219	-	-	-	-	-	-	-	-	-
Contracted services	688	220	32.0%	662	96.3%	883	128.3%	1 497	366.7%	(55.7%)
Transfers and grants	21	-	-	-	-	-	-	-	-	-
Other expenditure	43 352	10 398	24.0%	12 366	28.5%	22 764	52.5%	9 348	54.0%	32.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 343)**	**15 858**		**(10 511)**		**5 347**		**2 184**		
Transfers recognised - capital	29 265	3 442	11.8%	11 135	38.0%	14 577	49.8%	2 635	10.7%	322.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 922**	**19 300**		**624**		**19 924**		**4 819**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 276**	**5 392**	**14.5%**	**9 150**	**24.5%**	**14 543**	**39.0%**	**2 831**	**12.1%**	**223.2%**
National Government	26 265	3 117	11.9%	3 753	14.3%	6 870	26.2%	1 357	5.5%	176.6%
Provincial Government	-	2 057	-	3 866	-	5 923	-	1 028	-	276.0%
District Municipality	3 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 265**	**5 174**	**17.7%**	**7 619**	**26.0%**	**12 793**	**43.7%**	**2 385**	**9.9%**	**219.4%**
Borrowing	3 000	-	-	-	-	-	-	-	-	-
Internally generated funds	5 011	219	4.4%	1 531	30.6%	1 750	34.9%	446	32.4%	243.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 276**	**5 392**	**14.5%**	**9 150**	**24.5%**	**14 543**	**39.0%**	**2 831**	**12.1%**	**223.2%**
Governance and Administration	**555**	**40**	**7.2%**	**300**	**54.0%**	**340**	**61.3%**	**86**	**68.1%**	**248.2%**
Executive & Council	150	15	9.9%	7	4.4%	21	14.3%	8	45.5%	(16.4%)
Budget & Treasury Office	305	9	3.1%	291	95.3%	300	98.4%	28	79.6%	921.6%
Corporate Services	100	16	15.8%	3	2.8%	19	18.6%	50	183.1%	(94.5%)
Community and Public Safety	**12 071**	**1 322**	**11.0%**	**1 435**	**11.9%**	**2 757**	**22.8%**	**20**	**1.9%**	**7 243.6%**
Community & Social Services	4 305	1 195	27.8%	390	9.1%	1 585	36.8%	20	2.1%	1 896.9%
Sport And Recreation	3 400	82	2.4%	38	1.1%	120	3.5%	-	-	(100.0%)
Public Safety	355	-	-	1 000	281.7%	1 000	281.7%	-	-	(100.0%)
Housing	4 011	-	-	-	-	-	-	-	-	-
Health	-	45	-	8	-	52	-	-	-	(100.0%)
Economic and Environmental Services	**7 600**	**1 201**	**15.8%**	**1 549**	**20.4%**	**2 749**	**36.2%**	**1 245**	**6.5%**	**24.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 560	1 201	15.9%	1 549	20.5%	2 749	36.4%	1 245	7.1%	24.4%
Environmental Protection	40	-	-	-	-	-	-	-	-	-
Trading Services	**17 050**	**2 830**	**16.6%**	**5 866**	**34.4%**	**8 696**	**51.0%**	**1 481**	**22.7%**	**296.0%**
Electricity	1 000	-	-	168	16.8%	168	16.8%	107	10.6%	56.9%
Water	2 496	610	24.4%	1 354	54.2%	1 963	78.7%	331	13.7%	309.3%
Waste Water Management	11 754	2 220	18.9%	4 344	37.0%	6 564	55.8%	1 013	25.6%	329.0%
Waste Management	1 800	-	-	-	-	-	-	31	75.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**177 207**	**57 386**	**32.4%**	**57 912**	**32.7%**	**115 298**	**65.1%**	**38 876**	**53.4%**	**49.0%**
Ratepayers and other	**98 967**	**25 649**	**25.9%**	**27 035**	**27.3%**	**52 684**	**53.2%**	**22 295**	**48.2%**	**21.3%**
Government - operating	49 087	20 204	41.2%	17 019	34.7%	37 222	75.8%	13 909	75.9%	22.4%
Government - capital	26 265	10 759	41.0%	12 987	49.4%	23 746	90.4%	2 265	36.0%	473.4%
Interest	2 888	774	26.8%	871	30.2%	1 645	57.0%	409	57.5%	113.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 865)**	**(46 473)**	**30.0%**	**(42 932)**	**27.7%**	**(89 405)**	**57.7%**	**(36 714)**	**55.1%**	**16.9%**
Suppliers and employees	(154 580)	(46 473)	30.1%	(42 932)	27.8%	(89 405)	57.8%	(36 575)	55.1%	17.4%
Finance charges	(285)	-	-	-	-	-	-	(140)	55.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 342**	**10 913**	**48.8%**	**14 980**	**67.0%**	**25 893**	**115.9%**	**2 162**	**45.8%**	**592.9%**
Cash Flow from Investing Activities										
Receipts	**3 045**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**222.5%**	**-**
Proceeds on disposal of PPE	3 045	-	-	-	-	-	-	-	240.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 276)**	**(5 392)**	**14.5%**	**(9 150)**	**24.5%**	**(14 543)**	**39.0%**	**(5 048)**	**20.3%**	**81.3%**
Capital assets	(37 276)	(5 392)	14.5%	(9 150)	24.5%	(14 543)	39.0%	(5 048)	20.3%	81.3%
Net Cash from/(used) Investing Activities	**(34 231)**	**(5 392)**	**15.8%**	**(9 150)**	**26.7%**	**(14 543)**	**42.5%**	**(5 048)**	**18.6%**	**81.3%**
Cash Flow from Financing Activities										
Receipts	**3 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(9 289)**	**5 521**	**(59.4%)**	**5 830**	**(62.8%)**	**11 351**	**(122.2%)**	**(2 886)**	**(408.0%)**	**(302.0%)**
Cash/cash equivalents at the year begin:	29 567	26 447	89.4%	31 967	108.1%	26 447	89.4%	30 771	107.3%	3.9%
Cash/cash equivalents at the year end:	**20 278**	**31 967**	**157.6%**	**37 797**	**186.4%**	**37 797**	**186.4%**	**27 885**	**168.7%**	**35.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 075	10.1%	452	4.2%	387	3.6%	8 757	82.1%	10 671	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 862	52.5%	1 123	10.1%	669	6.0%	3 511	31.4%	11 164	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273	2.9%	46	.5%	36	.4%	9 205	96.3%	9 559	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	472	7.7%	172	2.8%	153	2.5%	5 334	87.0%	6 130	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	591	7.3%	233	2.9%	210	2.6%	7 061	87.2%	8 095	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(142)	(19.5%)	21	2.9%	28	3.8%	825	112.8%	731	1.6%	-	-	-	-
Total By Income Source	**8 131**	**17.5%**	**2 047**	**4.4%**	**1 482**	**3.2%**	**34 692**	**74.8%**	**46 352**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	322	4.2%	115	1.5%	80	1.1%	7 071	93.2%	7 589	16.4%	-	-	-	-
Commercial	1 333	61.3%	153	7.1%	96	4.4%	591	27.2%	2 173	4.7%	-	-	-	-
Households	6 476	17.7%	1 779	4.9%	1 306	3.6%	27 030	73.9%	36 590	78.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 131**	**17.5%**	**2 047**	**4.4%**	**1 482**	**3.2%**	**34 692**	**74.8%**	**46 352**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58	48.1%	63	51.9%	-	-	-	-	121	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**58**	**48.1%**	**63**	**51.9%**	**-**	**-**	**-**	**-**	**121**	**100.0%**

Contact Details

Municipal Manager	Moppo Mene	042 243 6403
Financial Manager	Mr Gerard Goliath	042 243 6405

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**40 696**	**12 166**	**29.9%**	**2 627**	**6.5%**	**14 793**	**36.4%**	**6 080**	**39.7%**	**(56.8%)**
Property rates	2 091	3 465	165.7%	-	-	3 465	165.7%	-	99.4%	-
Property rates - penalties and collection charges	(870)	8	(.9%)	70	(8.0%)	77	(8.9%)	46	26.3%	52.7%
Service charges - electricity revenue	5 213	829	15.9%	1 393	26.7%	2 222	42.6%	1 226	49.6%	13.6%
Service charges - water revenue	1 336	103	7.7%	310	23.2%	413	30.9%	209	13.3%	47.9%
Service charges - sanitation revenue	1 626	127	7.8%	377	23.2%	505	31.0%	256	19.8%	47.1%
Service charges - refuse revenue	1 293	107	8.3%	320	24.8%	427	33.0%	199	41.3%	60.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	1	.3%	1	.3%	1	.5%	2	3.5%	(67.4%)
Interest earned - external investments	251	21	8.4%	-	-	21	8.4%	-	-	-
Interest earned - outstanding debtors	960	-	-	249	25.9%	249	25.9%	156	31.2%	59.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	17	.9%	(100.0%)
Agency services	229	-	-	-	-	-	-	8	-	(100.0%)
Transfers recognised - operational	22 181	7 492	33.8%	(96)	(.4%)	7 397	33.3%	795	38.1%	(112.0%)
Other own revenue	6 156	13	.2%	4	.1%	17	.3%	3 165	66.6%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**40 747**	**4 454**	**10.9%**	**11 039**	**27.1%**	**15 493**	**38.0%**	**7 121**	**34.8%**	**55.0%**
Employee related costs	20 619	2 778	13.5%	7 488	36.3%	10 266	49.8%	3 162	39.3%	136.8%
Remuneration of councillors	1 641	742	45.2%	704	42.9%	1 446	88.1%	241	42.4%	191.6%
Debt impairment	645	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 218	-	-	-	-	-	-	-	-	-
Finance charges	1 543	-	-	5	.3%	5	.3%	13	-	(62.1%)
Bulk purchases	6 191	-	-	1 073	17.3%	1 073	17.3%	1 780	55.7%	(39.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 915	24	1.3%	236	12.3%	260	13.6%	36	54.6%	547.8%
Transfers and grants	-	772	-	392	-	1 164	-	-	-	(100.0%)
Other expenditure	6 974	138	2.0%	1 140	16.3%	1 278	18.3%	1 888	18.7%	(39.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50)**	**7 712**		**(8 411)**		**(700)**		**(1 041)**		
Transfers recognised - capital	9 239	-	-	486	5.3%	486	5.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**16 589**	**879**	**5.3%**	**2 692**	**16.2%**	**3 572**	**21.5%**	**1 556**	**8.5%**	**73.0%**
National Government	10 239	879	8.6%	2 692	26.3%	3 572	34.9%	1 496	11.4%	80.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 239**	**879**	**8.6%**	**2 692**	**26.3%**	**3 572**	**34.9%**	**1 496**	**11.4%**	**80.0%**
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	350	-	-	-	-	-	-	60	23.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 589**	**879**	**5.3%**	**2 692**	**16.2%**	**3 572**	**21.5%**	**1 556**	**8.5%**	**73.0%**
Governance and Administration	**7 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 950	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**879**	**-**	**2 392**	**-**	**3 272**	**-**	**1 173**	**1 313.3%**	**103.9%**
Community & Social Services	-	879	-	2 392	-	3 272	-	1 173	27 579.1%	103.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 486**	**-**	**-**	**300**	**20.2%**	**300**	**20.2%**	**292**	**3.8%**	**2.8%**
Planning and Development	486	-	-	-	-	-	-	-	-	-
Road Transport	1 000	-	-	300	30.0%	300	30.0%	292	4.9%	2.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 903**	**-**	**-**	**-**	**-**	**-**	**-**	**91**	**1.5%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 803	-	-	-	-	-	-	-	4.2%	-
Waste Management	100	-	-	-	-	-	-	91	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**59 829**	**16 039**	**26.8%**	**10 943**	**18.3%**	**26 982**	**45.1%**	**12 576**	**66.5%**	**(13.0%)**
Ratepayers and other	**16 862**	**2 864**	**17.0%**	**732**	**4.3%**	**3 596**	**21.3%**	**8 462**	**785.5%**	**(91.3%)**
Government - operating	33 964	9 965	29.3%	5 920	17.4%	15 885	46.8%	4 077	24.6%	45.2%
Government - capital	8 753	3 210	36.7%	4 290	49.0%	7 500	85.7%	-	-	(100.0%)
Interest	251	-	-	1	.3%	1	.3%	38	4.9%	(98.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(42 324)**	**(6 748)**	**15.9%**	**(11 263)**	**26.6%**	**(18 011)**	**42.6%**	**(15 021)**	**63.8%**	**(25.0%)**
Suppliers and employees	(41 980)	(6 046)	14.4%	(11 258)	26.8%	(17 303)	41.2%	(15 008)	63.9%	(25.0%)
Finance charges	(343)	-	-	(5)	1.5%	(5)	1.5%	(14)	45.3%	(63.1%)
Transfers and grants	-	(702)	-	-	-	(702)	-	-	-	-
Net Cash from/(used) Operating Activities	**17 505**	**9 292**	**53.1%**	**(320)**	**(1.8%)**	**8 971**	**51.2%**	**(2 445)**	**75.0%**	**(86.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(8 753)**	**(110)**	**1.3%**	**(2 768)**	**31.6%**	**(2 878)**	**32.9%**	**(327)**	**1.5%**	**746.2%**
Capital assets	(8 753)	(110)	1.3%	(2 768)	31.6%	(2 878)	32.9%	(327)	1.5%	746.2%
Net Cash from/(used) Investing Activities	**(8 753)**	**(110)**	**1.3%**	**(2 768)**	**31.6%**	**(2 878)**	**32.9%**	**(327)**	**1.5%**	**746.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**(55)**	**8.0%**	**(72.0%)**
Repayment of borrowing	-	-	-	(15)	-	(15)	-	(55)	8.0%	(72.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**(55)**	**8.0%**	**(72.0%)**
Net Increase/(Decrease) in cash held	**8 753**	**9 182**	**104.9%**	**(3 103)**	**(35.5%)**	**6 078**	**69.4%**	**(2 827)**	**(56.5%)**	**9.8%**
Cash/cash equivalents at the year begin:	51 532	(281)	(.5%)	8 900	17.3%	(281)	(.5%)	10 818	-	(17.7%)
Cash/cash equivalents at the year end:	**60 285**	**8 900**	**14.8%**	**5 797**	**9.6%**	**5 797**	**9.6%**	**7 991**	**(46.2%)**	**(27.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	156	4.1%	77	2.0%	75	2.0%	3 506	91.9%	3 814	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	604	12.6%	380	7.9%	235	4.9%	3 574	74.6%	4 792	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11	.3%	579	17.6%	429	13.0%	2 270	69.0%	3 289	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	178	4.3%	89	2.2%	89	2.1%	3 801	91.4%	4 158	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	4.3%	78	2.1%	77	2.1%	3 398	91.5%	3 713	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3	.1%	10	.2%	16	.4%	4 108	99.3%	4 137	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(520)	304.1%	-	-	-	-	349	(204.1%)	(171)	(.7%)	-	-	-	-
Total By Income Source	**591**	**2.5%**	**1 214**	**5.1%**	**919**	**3.9%**	**21 007**	**88.5%**	**23 732**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	21	6.4%	239	74.0%	13	3.9%	51	15.7%	323	1.4%	-	-	-	-
Commercial	(5)	(1.2%)	87	20.6%	48	11.4%	292	69.1%	422	1.8%	-	-	-	-
Households	650	3.1%	692	3.4%	784	3.8%	18 531	89.7%	20 658	87.0%	-	-	-	-
Other	(75)	(3.2%)	196	8.4%	74	3.2%	2 134	91.6%	2 329	9.8%	-	-	-	-
Total By Customer Group	**591**	**2.5%**	**1 214**	**5.1%**	**919**	**3.9%**	**21 007**	**88.5%**	**23 732**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 172	69.2%	177	5.6%	59	1.9%	729	23.3%	3 137	48.0%
Auditor-General	29	.9%	216	6.3%	871	25.7%	2 279	67.1%	3 395	52.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 201**	**33.7%**	**392**	**6.0%**	**930**	**14.2%**	**3 009**	**46.1%**	**6 532**	**100.0%**

Contact Details

Municipal Manager	Thembani Gutas	049 836 0021
Financial Manager	N Bomvane	049 836 0021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**389 369**	**98 617**	**25.3%**	**48 822**	**12.5%**	**147 439**	**37.9%**	**82 117**	**55.3%**	**(40.5%)**
Property rates	-	22 861	-	7 684	-	30 545	-	8 212	72.5%	(6.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	27 710	-	23 701	-	51 411	-	26 278	45.8%	(9.8%)
Service charges - water revenue	-	13 491	-	6 229	-	19 720	-	15 997	57.4%	(61.1%)
Service charges - sanitation revenue	-	9 153	-	3 587	-	12 740	-	3 035	62.0%	18.2%
Service charges - refuse revenue	-	2 388	-	2 254	-	4 641	-	2 094	49.7%	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	315	-	271	-	586	-	301	13.8%	(10.0%)
Interest earned - external investments	-	38	-	15	-	53	-	80	5.6%	(81.3%)
Interest earned - outstanding debtors	-	2 363	-	2 882	-	5 246	-	2 719	113.9%	6.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	83	-	6	-	88	-	302	60.0%	(98.1%)
Licences and permits	-	489	-	747	-	1 235	-	680	18.4%	9.8%
Agency services	-	30	-	577	-	608	-	620	614.1%	(6.9%)
Transfers recognised - operational	-	19 252	-	450	-	19 702	-	21 472	66.7%	(97.9%)
Other own revenue	389 369	446	.1%	419	.1%	865	.2%	327	12.8%	28.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**344 644**	**66 119**	**19.2%**	**80 560**	**23.4%**	**146 680**	**42.6%**	**75 242**	**51.1%**	**7.1%**
Employee related costs	-	29 055	-	35 160	-	64 215	-	31 179	53.0%	12.8%
Remuneration of councillors	-	1 826	-	4 347	-	6 173	-	1 781	44.8%	144.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	2 205	-	2 205	-	-	-	(100.0%)
Bulk purchases	-	8 867	-	8 186	-	17 053	-	13 180	55.2%	(37.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	344 644	26 371	7.7%	30 662	8.9%	57 033	16.5%	29 102	49.6%	5.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**144 035**	**9 239**	**6.4%**	**17 149**	**11.9%**	**26 387**	**18.3%**	**12 909**	**20.0%**	**32.8%**
National Government	48 814	3 735	7.7%	8 172	16.7%	11 907	24.4%	11 653	73.9%	(29.9%)
Provincial Government	1 680	-	-	-	-	-	-	-	-	-
District Municipality	10 168	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 661**	**3 735**	**6.2%**	**8 172**	**13.5%**	**11 907**	**19.6%**	**11 653**	**35.8%**	**(29.9%)**
Borrowing	38 649	3 063	7.9%	7 117	18.4%	10 180	26.3%	-	-	(100.0%)
Internally generated funds	44 725	2 440	5.5%	1 860	4.2%	4 301	9.6%	1 257	17.7%	48.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**144 035**	**9 239**	**6.4%**	**17 149**	**11.9%**	**26 387**	**18.3%**	**12 909**	**20.0%**	**32.8%**
Governance and Administration	**11 105**	**570**	**5.1%**	**979**	**8.8%**	**1 549**	**13.9%**	**105**	**11.0%**	**829.6%**
Executive & Council	-	35	-	-	-	35	-	-	9.2%	-
Budget & Treasury Office	400	148	36.9%	92	23.1%	240	60.0%	4	1.2%	2 048.5%
Corporate Services	10 705	387	3.6%	887	8.3%	1 273	11.9%	101	167.5%	777.7%
Community and Public Safety	**6 048**	**2 523**	**41.7%**	**85**	**1.4%**	**2 608**	**43.1%**	**6 430**	**273.5%**	**(98.7%)**
Community & Social Services	4 298	-	-	18	.4%	18	.4%	-	39.6%	(100.0%)
Sport And Recreation	850	2 521	296.5%	-	-	2 521	296.5%	6 216	1 698.8%	(100.0%)
Public Safety	900	-	-	67	7.5%	67	7.5%	214	67.2%	(68.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	0	-	2	-	-	-	(100.0%)
Economic and Environmental Services	**36 424**	**941**	**2.6%**	**2 769**	**7.6%**	**3 710**	**10.2%**	**2 134**	**22.6%**	**29.7%**
Planning and Development	22 556	729	3.2%	2 110	9.4%	2 839	12.6%	74	12.1%	2 770.3%
Road Transport	13 868	207	1.5%	659	4.8%	866	6.2%	1 601	104.7%	(58.8%)
Environmental Protection	-	5	-	-	-	5	-	460	-	(100.0%)
Trading Services	**86 368**	**5 206**	**6.0%**	**13 316**	**15.4%**	**18 521**	**21.4%**	**4 239**	**11.7%**	**214.1%**
Electricity	8 075	308	3.8%	1 079	13.4%	1 388	17.2%	349	4.2%	209.0%
Water	40 805	3 708	9.1%	8 632	21.2%	12 340	30.2%	2 110	7.4%	309.1%
Waste Water Management	34 987	1 189	3.4%	3 604	10.3%	4 793	13.7%	1 780	30.7%	102.4%
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	**4 091**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**440 863**	**140 174**	**31.8%**	**70 996**	**16.1%**	**211 169**	**47.9%**	**107 592**	**63.2%**	**(34.0%)**
Ratepayers and other	**290 245**	**62 012**	**21.4%**	**58 293**	**20.1%**	**120 305**	**41.4%**	**61 888**	**55.3%**	**(5.8%)**
Government - operating	85 124	29 405	34.5%	-	-	29 405	34.5%	22 580	75.2%	(100.0%)
Government - capital	51 494	48 719	94.6%	12 688	24.6%	61 407	119.3%	23 044	97.9%	(44.9%)
Interest	14 000	38	.3%	15	.1%	53	.4%	80	1.6%	(81.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(344 644)**	**(82 528)**	**23.9%**	**(90 161)**	**26.2%**	**(172 689)**	**50.1%**	**(73 676)**	**48.6%**	**22.4%**
Suppliers and employees	(343 033)	(82 368)	24.0%	(90 001)	26.2%	(172 370)	50.2%	(73 525)	48.5%	22.4%
Finance charges	(427)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 184)	(159)	13.5%	(159)	13.5%	(319)	26.9%	(151)	-	5.5%
Net Cash from/(used) Operating Activities	**96 219**	**57 646**	**59.9%**	**(19 165)**	**(19.9%)**	**38 481**	**40.0%**	**33 916**	**112.8%**	**(156.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**7 500**	**-**	**11 555**	**-**	**19 055**	**-**	**15 976**	**-**	**(27.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	7 500	-	11 555	-	19 055	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	15 976	-	(100.0%)
Payments	**-**	**(20 692)**	**-**	**(16 018)**	**-**	**(36 710)**	**-**	**(20 753)**	**-**	**(22.8%)**
Capital assets	-	(20 692)	-	(16 018)	-	(36 710)	-	(20 753)	-	(22.8%)
Net Cash from/(used) Investing Activities	**-**	**(13 192)**	**-**	**(4 463)**	**-**	**(17 656)**	**-**	**(4 777)**	**-**	**(6.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(2 205)**	**-**	**(2 205)**	**-**	**(122)**	**50.0%**	**1 710.9%**
Repayment of borrowing	-	-	-	(2 205)	-	(2 205)	-	(122)	50.0%	1 710.9%
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(2 205)**	**-**	**(2 205)**	**-**	**(122)**	**(.9%)**	**1 710.9%**
Net Increase/(Decrease) in cash held	**96 219**	**44 454**	**46.2%**	**(25 834)**	**(26.8%)**	**18 620**	**19.4%**	**29 017**	**59.1%**	**(189.0%)**
Cash/cash equivalents at the year begin:	-	109 893	-	154 346	-	109 893	-	102 409	100.0%	50.7%
Cash/cash equivalents at the year end:	**94 007**	**154 346**	**164.2%**	**128 512**	**136.7%**	**128 512**	**136.7%**	**131 426**	**71.8%**	**(2.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 455	27.4%	2 315	5.1%	1 933	4.3%	28 740	63.2%	45 442	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 361	36.2%	5 171	13.0%	2 250	5.7%	17 929	45.1%	39 711	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 719	25.4%	2 841	2.1%	1 931	1.5%	94 265	71.0%	132 755	54.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	58	47.6%	0	.4%	0	.3%	63	51.7%	121	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 006	39.0%	429	2.8%	351	2.3%	8 632	56.0%	15 418	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	.9%	176	1.7%	54	.5%	9 962	96.8%	10 286	4.2%	-	-	-	-
Total By Income Source	**66 692**	**27.4%**	**10 932**	**4.5%**	**6 519**	**2.7%**	**159 590**	**65.5%**	**243 733**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 558	39.6%	1 083	12.1%	531	5.9%	3 810	42.4%	8 982	3.7%	-	-	-	-
Commercial	8 550	26.7%	2 543	8.0%	1 305	4.1%	19 580	61.2%	31 978	13.1%	-	-	-	-
Households	54 528	27.2%	7 269	3.6%	4 645	2.3%	134 022	66.9%	200 463	82.2%	-	-	-	-
Other	56	2.4%	38	1.7%	39	1.7%	2 177	94.2%	2 310	.9%	-	-	-	-
Total By Customer Group	**66 692**	**27.4%**	**10 932**	**4.5%**	**6 519**	**2.7%**	**159 590**	**65.5%**	**243 733**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 137	100.0%	-	-	-	-	-	-	4 137	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 137**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 137**	**100.0%**

Contact Details

Municipal Manager	Mr Pravine Naidoo	046 603 6028
Financial Manager	Mr Marius Crouse(Acting)	046 603 6209

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**360 082**	**73 077**	**20.3%**	**80 572**	**22.4%**	**153 649**	**42.7%**	**59 221**	**51.4%**	**36.1%**
Property rates	2 107	22 021	1 045.2%	13 120	622.7%	35 142	1 667.9%	17 369	49.4%	(24.5%)
Property rates - penalties and collection charges	80 746	1 163	1.4%	6 666	8.3%	7 829	9.7%	572	114.4%	1 065.5%
Service charges - electricity revenue	-	3 398	-	1 074	-	4 472	-	6 090	28.2%	(82.4%)
Service charges - water revenue	15 199	3 820	25.1%	-	-	3 820	25.1%	5 075	41.1%	(100.0%)
Service charges - sanitation revenue	-	-	-	139	-	139	-	2 092	28.7%	(93.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	2 275	28.8%	(100.0%)
Service charges - other	343	-	-	1 251	364.6%	1 251	364.6%	1	8.1%	147 065.4%
Rental of facilities and equipment	1 106	149	13.4%	84	7.6%	232	21.0%	154	44.0%	(45.9%)
Interest earned - external investments	462	19	4.0%	109	23.6%	128	27.6%	35	8.6%	209.3%
Interest earned - outstanding debtors	-	760	-	751	-	1 512	-	732	37.8%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15	125	856.3%	92	628.9%	216	1 485.2%	158	38.5%	(42.2%)
Licences and permits	1 574	515	32.7%	453	28.8%	968	61.5%	231	27.4%	95.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 431	2 244	50.6%	2 545	57.4%	4 789	108.1%	13 741	65.8%	(81.5%)
Other own revenue	253 502	38 863	15.3%	54 280	21.4%	93 143	36.7%	10 694	326.1%	407.6%
Gains on disposal of PPE	596	-	-	8	1.4%	8	1.4%	-	.1%	(100.0%)
Operating Expenditure	**273 643**	**59 030**	**21.6%**	**85 983**	**31.4%**	**145 012**	**53.0%**	**56 526**	**41.6%**	**52.1%**
Employee related costs	82 920	19 894	24.0%	24 075	29.0%	43 970	53.0%	21 774	50.8%	10.6%
Remuneration of councillors	5 721	1 245	21.8%	415	7.3%	1 660	29.0%	1 264	50.3%	(67.2%)
Debt impairment	11 222	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 779	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	394	37.3%	(100.0%)
Bulk purchases	-	7 704	-	2 258	-	9 962	-	6 878	26.0%	(67.2%)
Other Materials	12 137	406	3.3%	260	2.1%	665	5.5%	-	2.3%	(100.0%)
Contracted services	9 990	462	4.6%	108	1.1%	570	5.7%	957	11.1%	(88.7%)
Transfers and grants	34 540	9 692	28.1%	5 015	14.5%	14 707	42.6%	8 285	-	(39.5%)
Other expenditure	114 246	19 627	17.2%	53 852	47.1%	73 478	64.3%	16 974	40.6%	217.3%
Loss on disposal of PPE	89	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**86 439**	**14 047**		**(5 410)**		**8 637**		**2 695**		
Transfers recognised - capital	30 109	3 052	10.1%	6 590	21.9%	9 642	32.0%	6 116	20.4%	7.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 327**	**5 352**	**15.1%**	**11 129**	**31.5%**	**16 480**	**46.7%**	**6 367**	**30.3%**	**74.8%**
National Government	8 880	212	2.4%	516	5.8%	729	8.2%	1 812	18.6%	(71.5%)
Provincial Government	21 872	3 218	14.7%	7 529	34.4%	10 748	49.1%	2 674	287.1%	181.5%
District Municipality	-	-	-	-	-	-	-	21	-	(100.0%)
Other transfers and grants	2 800	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 552**	**3 430**	**10.2%**	**8 046**	**24.0%**	**11 476**	**34.2%**	**4 508**	**27.8%**	**78.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 775	1 921	108.2%	3 083	173.7%	5 004	281.9%	1 860	-	65.8%
Capital Expenditure Standard Classification	**35 327**	**5 352**	**15.1%**	**11 129**	**31.5%**	**16 480**	**46.7%**	**6 367**	**30.3%**	**74.8%**
Governance and Administration	**66**	**70**	**105.5%**	**535**	**808.9%**	**605**	**914.4%**	**37**	**19.2%**	**1 353.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	49	59	121.3%	518	1 064.4%	577	1 185.8%	37	20.4%	1 306.9%
Corporate Services	18	11	61.5%	17	97.7%	28	159.3%	-	-	(100.0%)
Community and Public Safety	**3 289**	**70**	**2.1%**	**167**	**5.1%**	**237**	**7.2%**	**409**	**273.3%**	**(59.1%)**
Community & Social Services	3 289	28	.8%	157	4.8%	185	5.6%	2	1.3%	8 847.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	25	-	-	-	25	-	405	-	(100.0%)
Housing	-	16	-	9	-	25	-	2	-	374.1%
Health	-	1	-	1	-	2	-	-	-	(100.0%)
Economic and Environmental Services	**3 825**	**3 490**	**91.2%**	**3 020**	**79.0%**	**6 510**	**170.2%**	**236**	**8.8%**	**1 178.8%**
Planning and Development	25	39	156.5%	-	-	39	156.5%	50	120.8%	(100.0%)
Road Transport	3 800	3 451	90.8%	3 020	79.5%	6 471	170.3%	186	4.6%	1 524.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 147**	**1 721**	**6.1%**	**7 406**	**26.3%**	**9 128**	**32.4%**	**5 685**	**31.0%**	**30.3%**
Electricity	4 500	-	-	3 141	69.8%	3 141	69.8%	2 205	87.5%	42.5%
Water	-	60	-	374	-	434	-	21	-	1 670.8%
Waste Water Management	21 872	1 661	7.6%	3 891	17.8%	5 553	25.4%	3 459	20.2%	12.5%
Waste Management	1 775	-	-	-	-	-	-	1	.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**277 613**	**116 153**	**41.8%**	**73 187**	**26.4%**	**189 340**	**68.2%**	**82 611**	**62.4%**	**(11.4%)**
Ratepayers and other	**210 612**	**87 926**	**41.7%**	**63 187**	**30.0%**	**151 113**	**71.7%**	**58 648**	**68.1%**	**7.7%**
Government - operating	63 545	24 405	38.4%	2 545	4.0%	26 950	42.4%	17 079	71.4%	(85.1%)
Government - capital	-	3 052	-	6 590	-	9 642	-	6 117	20.3%	7.7%
Interest	3 456	770	22.3%	864	25.0%	1 635	47.3%	767	44.1%	12.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(158 877)**	**(108 056)**	**68.0%**	**(81 635)**	**51.4%**	**(189 691)**	**119.4%**	**(70 211)**	**64.2%**	**16.3%**
Suppliers and employees	(156 498)	(98 215)	62.8%	(71 266)	45.5%	(169 481)	108.3%	(65 345)	81.0%	9.1%
Finance charges	(1 484)	(149)	10.1%	(497)	33.5%	(646)	43.5%	(147)	6.3%	237.4%
Transfers and grants	(895)	(9 691)	1 082.8%	(9 873)	1 103.1%	(19 564)	2 185.9%	(4 719)	16.1%	109.2%
Net Cash from/(used) Operating Activities	**118 736**	**8 097**	**6.8%**	**(8 449)**	**(7.1%)**	**(351)**	**(.3%)**	**12 400**	**52.0%**	**(168.1%)**
Cash Flow from Investing Activities										
Receipts	**(5 535)**	**23**	**(.4%)**	**24**	**(.4%)**	**47**	**(.9%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	23	-	24	-	47	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(5 535)	-	-	-	-	-	-	-	-	-
Payments	**(12 056)**	**(5 352)**	**44.4%**	**(11 129)**	**92.3%**	**(16 480)**	**136.7%**	**(7 616)**	**33.6%**	**46.1%**
Capital assets	(12 056)	(5 352)	44.4%	(11 129)	92.3%	(16 480)	136.7%	(7 616)	33.6%	46.1%
Net Cash from/(used) Investing Activities	**(17 591)**	**(5 328)**	**30.3%**	**(11 105)**	**63.1%**	**(16 433)**	**93.4%**	**(7 616)**	**33.9%**	**45.8%**
Cash Flow from Financing Activities										
Receipts	**15**	**(6)**	**(37.4%)**	**(12)**	**(81.9%)**	**(18)**	**(119.3%)**	**6**	**-**	**(297.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15	(6)	(37.4%)	(12)	(81.9%)	(18)	(119.3%)	6	-	(297.6%)
Payments	**(2 850)**	**-**	**-**	**(435)**	**15.2%**	**(435)**	**15.2%**	**(455)**	**-**	**(4.4%)**
Repayment of borrowing	(2 850)	-	-	(435)	15.2%	(435)	15.2%	(455)	-	(4.4%)
Net Cash from/(used) Financing Activities	**(2 835)**	**(6)**	**.2%**	**(447)**	**15.8%**	**(452)**	**16.0%**	**(448)**	**-**	**(.3%)**
Net Increase/(Decrease) in cash held	**98 310**	**2 763**	**2.8%**	**(20 000)**	**(20.3%)**	**(17 237)**	**(17.5%)**	**4 336**	**106.0%**	**(561.3%)**
Cash/cash equivalents at the year begin:	1 744	(5 248)	(300.9%)	(2 485)	(142.5%)	(5 248)	(300.9%)	(634)	-	291.8%
Cash/cash equivalents at the year end:	**100 054**	**(2 485)**	**(2.5%)**	**(22 485)**	**(22.5%)**	**(22 485)**	**(22.5%)**	**3 702**	**55.5%**	**(707.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	460	2.2%	1 555	7.6%	891	4.3%	17 596	85.8%	20 502	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 973	32.3%	1 160	12.6%	469	5.1%	4 611	50.0%	9 214	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 947	17.0%	1 785	7.7%	1 012	4.4%	16 449	70.9%	23 193	26.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	393	3.9%	328	3.3%	300	3.0%	9 013	89.8%	10 034	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	6.3%	396	3.8%	296	2.9%	9 030	87.0%	10 378	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(22)	(5.0%)	4	.9%	4	.8%	457	103.3%	442	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 741)	(12.8%)	313	2.3%	246	1.8%	14 781	108.7%	13 599	15.6%	-	-	-	-
Total By Income Source	**6 667**	**7.6%**	**5 542**	**6.3%**	**3 219**	**3.7%**	**71 936**	**82.3%**	**87 363**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(131)	(11.0%)	94	7.9%	126	10.6%	1 096	92.5%	1 185	1.4%	-	-	-	-
Commercial	(81)	(4.4%)	863	46.6%	273	14.7%	796	43.0%	1 851	2.1%	-	-	-	-
Households	6 878	8.2%	4 585	5.4%	2 820	3.3%	70 043	83.1%	84 327	96.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 667**	**7.6%**	**5 542**	**6.3%**	**3 219**	**3.7%**	**71 936**	**82.3%**	**87 363**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 533	100.0%	-	-	-	-	-	-	5 533	23.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	435	100.0%	-	-	-	-	-	-	435	1.9%
Trade Creditors	479	100.0%	-	-	-	-	-	-	479	2.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 956	100.0%	-	-	-	-	-	-	16 956	72.5%
Total	**23 402**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 402**	**100.0%**

Contact Details

Municipal Manager	R Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**41 743**	**-**	**30 172**	**-**	**71 915**	**-**	**25 024**	**56.9%**	**20.6%**
Property rates	-	9 430	-	2 752	-	12 182	-	2 425	68.5%	13.5%
Property rates - penalties and collection charges	-	-	-	6	-	6	-	-	-	(100.0%)
Service charges - electricity revenue	-	3 791	-	2 716	-	6 507	-	3 574	48.1%	(24.0%)
Service charges - water revenue	-	4 913	-	5 039	-	9 952	-	2 859	62.2%	76.2%
Service charges - sanitation revenue	-	976	-	910	-	1 886	-	850	61.1%	7.1%
Service charges - refuse revenue	-	1 930	-	1 756	-	3 686	-	1 599	59.8%	9.8%
Service charges - other	-	505	-	386	-	891	-	267	630.6%	44.4%
Rental of facilities and equipment	-	31	-	31	-	62	-	28	58.5%	13.3%
Interest earned - external investments	-	1 778	-	1 338	-	3 116	-	42	42.6%	3 119.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	153	-	112	-	265	-	127	20.5%	(11.8%)
Licences and permits	-	22	-	1	-	24	-	19	.9%	(93.1%)
Agency services	-	96	-	-	-	96	-	591	50.4%	(100.0%)
Transfers recognised - operational	-	17 167	-	14 014	-	31 180	-	12 105	63.3%	15.8%
Other own revenue	-	951	-	1 111	-	2 062	-	540	30.7%	105.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**21 329**	**-**	**21 097**	**-**	**42 426**	**-**	**19 092**	**34.7%**	**10.5%**
Employee related costs	-	8 670	-	10 221	-	18 891	-	9 073	51.4%	12.7%
Remuneration of councillors	-	1 236	-	1 211	-	2 447	-	1 140	50.3%	6.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	60	-	47	-	107	-	50	11.6%	(7.2%)
Bulk purchases	-	4 766	-	2 650	-	7 416	-	2 766	47.8%	(4.2%)
Other Materials	-	448	-	787	-	1 235	-	708	-	11.2%
Contracted services	-	311	-	687	-	998	-	473	30.1%	45.2%
Transfers and grants	-	2 263	-	2 153	-	4 416	-	2 042	102.2%	5.4%
Other expenditure	-	3 575	-	3 341	-	6 916	-	2 840	23.3%	17.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**20 414**		**9 075**		**29 489**		**5 932**		
Transfers recognised - capital	-	4 932	-	1 199	-	6 130	-	3 283	8.3%	(63.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**25 346**		**10 274**		**35 620**		**9 215**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**5 674**	**-**	**2 762**	**-**	**8 436**	**-**	**5 322**	**16.7%**	**(48.1%)**
National Government	-	5 647	-	2 629	-	8 276	-	5 250	17.4%	(49.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**5 647**	**-**	**2 629**	**-**	**8 276**	**-**	**5 250**	**17.4%**	**(49.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	134	-	134	-	72	7.3%	84.9%
Public contributions and donations	-	27	-	-	-	27	-	-	-	-
Capital Expenditure Standard Classification	**-**	**5 674**	**-**	**2 762**	**-**	**8 436**	**-**	**5 322**	**16.7%**	**(48.1%)**
Governance and Administration	**-**	**-**	**-**	**83**	**-**	**83**	**-**	**37**	**15.3%**	**123.5%**
Executive & Council	-	-	-	58	-	58	-	16	-	270.5%
Budget & Treasury Office	-	-	-	25	-	25	-	21	10.6%	15.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**1 743**	**-**	**576**	**-**	**2 320**	**-**	**92**	**14.7%**	**523.4%**
Community & Social Services	-	27	-	27	-	53	-	-	6.2%	(100.0%)
Sport And Recreation	-	1 717	-	550	-	2 267	-	65	16.3%	742.9%
Public Safety	-	-	-	-	-	-	-	27	6.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 770**	**-**	**693**	**-**	**2 463**	**-**	**2 374**	**54.6%**	**(70.8%)**
Planning and Development	-	-	-	-	-	-	-	-	19.9%	-
Road Transport	-	1 770	-	693	-	2 463	-	2 374	55.0%	(70.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**2 160**	**-**	**1 410**	**-**	**3 570**	**-**	**2 818**	**9.8%**	**(50.0%)**
Electricity	-	-	-	20	-	20	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	1 752	9.3%	(100.0%)
Waste Water Management	-	2 160	-	1 389	-	3 550	-	1 065	10.9%	30.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**144 511**	**53 046**	**36.7%**	**47 659**	**33.0%**	**100 705**	**69.7%**	**26 461**	**45.7%**	**80.1%**
Ratepayers and other	**63 961**	**12 883**	**20.1%**	**9 831**	**15.4%**	**22 715**	**35.5%**	**16 115**	**53.2%**	**(39.0%)**
Government - operating	49 108	26 503	54.0%	12 784	26.0%	39 287	80.0%	242	42.2%	5 191.2%
Government - capital	29 089	11 882	40.8%	23 705	81.5%	35 587	122.3%	10 070	43.2%	135.4%
Interest	2 354	1 778	75.5%	1 338	56.8%	3 116	132.4%	35	3.6%	3 759.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(131 881)**	**(45 545)**	**34.5%**	**(43 458)**	**33.0%**	**(89 003)**	**67.5%**	**(20 901)**	**62.1%**	**107.9%**
Suppliers and employees	(123 719)	(31 274)	25.3%	(41 227)	33.3%	(72 501)	58.6%	(20 752)	62.1%	98.7%
Finance charges	(1 185)	(60)	5.1%	(47)	3.9%	(107)	9.0%	(59)	15.6%	(20.4%)
Transfers and grants	(6 977)	(14 211)	203.7%	(2 185)	31.3%	(16 396)	235.0%	(90)	-	2 325.3%
Net Cash from/(used) Operating Activities	**12 630**	**7 501**	**59.4%**	**4 200**	**33.3%**	**11 702**	**92.6%**	**5 560**	**15.7%**	**(24.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(5 647)**	**-**	**(2 010)**	**-**	**(7 658)**	**-**	**(15 412)**	**40.6%**	**(87.0%)**
Capital assets	-	(5 647)	-	(2 010)	-	(7 658)	-	(15 412)	40.6%	(87.0%)
Net Cash from/(used) Investing Activities	**-**	**(5 647)**	**-**	**(2 010)**	**-**	**(7 658)**	**-**	**(15 412)**	**40.6%**	**(87.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 630**	**1 854**	**14.7%**	**2 190**	**17.3%**	**4 044**	**32.0%**	**(9 852)**	**(441.4%)**	**(122.2%)**
Cash/cash equivalents at the year begin:	-	413	-	2 267	-	413	-	1 350	13.5%	68.0%
Cash/cash equivalents at the year end:	**12 630**	**2 267**	**17.9%**	**4 457**	**35.3%**	**4 457**	**35.3%**	**(8 502)**	**(69.3%)**	**(152.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 956	4.4%	1 429	3.2%	1 467	3.3%	39 822	89.1%	44 674	40.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 021	11.4%	716	8.0%	620	6.9%	6 574	73.6%	8 932	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	621	3.5%	500	2.8%	380	2.1%	16 438	91.6%	17 939	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	237	2.2%	222	2.1%	319	3.0%	9 772	92.6%	10 550	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	1.9%	431	1.8%	580	2.4%	22 331	93.9%	23 793	21.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	6.0%	4	3.1%	3	2.0%	117	88.9%	132	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	1.0%	606	14.7%	900	21.8%	2 586	62.6%	4 135	3.8%	-	-	-	-
Total By Income Source	**4 335**	**3.9%**	**3 908**	**3.5%**	**4 269**	**3.9%**	**97 641**	**88.6%**	**110 153**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	571	5.7%	588	5.9%	675	6.7%	8 189	81.7%	10 023	9.1%	-	-	-	-
Commercial	487	10.7%	269	5.9%	586	12.9%	3 195	70.4%	4 537	4.1%	-	-	-	-
Households	3 888	4.2%	3 072	3.3%	3 185	3.4%	82 950	89.1%	93 095	84.5%	-	-	-	-
Other	(610)	(24.4%)	(21)	(.8%)	(177)	(7.1%)	3 307	132.3%	2 499	2.3%	-	-	-	-
Total By Customer Group	**4 335**	**3.9%**	**3 908**	**3.5%**	**4 269**	**3.9%**	**97 641**	**88.6%**	**110 153**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(53)	(.5%)	287	2.7%	922	8.7%	9 387	89.0%	10 544	83.2%
Auditor-General	-	-	17	.8%	-	-	2 105	99.2%	2 122	16.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**(53)**	**(.4%)**	**304**	**2.4%**	**922**	**7.3%**	**11 491**	**90.7%**	**12 665**	**100.0%**

Contact Details

Municipal Manager	Mr L M R Ngoqo	042 230 7701
Financial Manager	Mr M Dyushu	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 498**	**18 489**	**35.2%**	**14 051**	**26.8%**	**32 540**	**62.0%**	**8 961**	**31.7%**	**56.8%**
Property rates	3 737	2 890	77.3%	546	14.6%	3 436	91.9%	(917)	(28.2%)	(159.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 203	2 277	22.3%	2 561	25.1%	4 838	47.4%	1 855	48.6%	38.1%
Service charges - water revenue	3 481	737	21.2%	924	26.5%	1 660	47.7%	743	56.9%	24.3%
Service charges - sanitation revenue	2 055	432	21.0%	503	24.5%	935	45.5%	949	258.3%	(47.0%)
Service charges - refuse revenue	2 407	573	23.8%	596	24.8%	1 169	48.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	8	6.6%	12	10.1%	20	16.7%	53	-	(77.0%)
Interest earned - external investments	80	21	26.5%	7	8.3%	28	34.8%	9	-	(23.7%)
Interest earned - outstanding debtors	150	93	62.0%	77	51.4%	170	113.4%	93	-	(16.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	5	26.3%	2	10.0%	7	36.3%	2	-	(4.8%)
Licences and permits	100	101	101.3%	191	191.2%	293	292.5%	701	-	(72.7%)
Agency services	2 996	780	26.0%	836	27.9%	1 616	53.9%	4	-	20 797.8%
Transfers recognised - operational	23 330	10 507	45.0%	7 617	32.6%	18 124	77.7%	5 387	-	41.4%
Other own revenue	3 819	64	1.7%	82	2.2%	146	3.8%	83	.5%	(.7%)
Gains on disposal of PPE	-	-	-	96	-	96	-	-	-	(100.0%)
Operating Expenditure	**59 526**	**13 177**	**22.1%**	**14 173**	**23.8%**	**27 350**	**45.9%**	**12 350**	**53.2%**	**14.8%**
Employee related costs	19 732	4 817	24.4%	5 780	29.3%	10 598	53.7%	5 597	44.4%	3.3%
Remuneration of councillors	1 692	266	15.7%	266	15.7%	533	31.5%	252	-	5.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 000	-	-	-	-	-	-	-	-	-
Finance charges	195	301	154.4%	297	152.2%	598	306.6%	83	-	256.8%
Bulk purchases	9 396	2 815	30.0%	2 422	25.8%	5 238	55.7%	1 587	69.2%	52.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 718	855	15.0%	2 014	35.2%	2 870	50.2%	-	-	(100.0%)
Other expenditure	14 792	4 122	27.9%	3 393	22.9%	7 515	50.8%	4 830	50.0%	(29.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 028)**	**5 311**		**(122)**		**5 189**		**(3 389)**		
Transfers recognised - capital	39 429	-	-	14 107	35.8%	14 107	35.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 029**	**4 403**	**11.9%**	**9 110**	**24.6%**	**13 513**	**36.5%**	**3 991**	**9.4%**	**128.2%**
National Government	18 889	4 402	23.3%	9 105	48.2%	13 507	71.5%	3 203	6.5%	184.3%
Provincial Government	18 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 889**	**4 402**	**11.9%**	**9 105**	**24.7%**	**13 507**	**36.6%**	**3 203**	**6.4%**	**184.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140	-	-	6	4.1%	6	4.1%	-	-	(100.0%)
Public contributions and donations	-	1	-	(1)	-	-	-	789	19 559.9%	(100.1%)
Capital Expenditure Standard Classification	**37 029**	**4 403**	**11.9%**	**9 110**	**24.6%**	**13 513**	**36.5%**	**3 991**	**9.4%**	**128.2%**
Governance and Administration	**10**	**-**	**-**	**1**	**10.5%**	**1**	**10.5%**	**-**	**-**	**(100.0%)**
Executive & Council	10	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	1	-	1	-	-	-	(100.0%)
Community and Public Safety	**639**	**-**	**-**	**-**	**-**	**-**	**-**	**1 662**	**14.5%**	**(100.0%)**
Community & Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	439	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	1 662	33.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 544**	**539**	**11.9%**	**440**	**9.7%**	**979**	**21.5%**	**1**	**13.6%**	**33 380.5%**
Planning and Development	-	19	-	(19)	-	-	-	-	-	(100.0%)
Road Transport	4 544	520	11.5%	459	10.1%	979	21.5%	1	13.8%	34 790.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 837**	**3 864**	**12.1%**	**8 668**	**27.2%**	**12 533**	**39.4%**	**2 327**	**8.4%**	**272.4%**
Electricity	70	-	-	4	5.2%	4	5.2%	148	8.9%	(97.5%)
Water	31 597	3 864	12.2%	8 228	26.0%	12 092	38.3%	-	-	(100.0%)
Waste Water Management	20	-	-	437	2 183.0%	437	2 183.0%	2 180	32.3%	(80.0%)
Waste Management	150	-	-	-	-	-	-	-	8.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**50 988**	**21 656**	**42.5%**	**24 472**	**48.0%**	**46 127**	**90.5%**	**15 870**	**89.4%**	**54.2%**
Ratepayers and other	**27 428**	**5 433**	**19.8%**	**6 563**	**23.9%**	**11 996**	**43.7%**	**10 475**	**54.3%**	**(37.4%)**
Government - operating	23 330	10 507	45.0%	7 015	30.1%	17 522	75.1%	5 387	-	30.2%
Government - capital	-	5 640	-	10 887	-	16 527	-	-	-	(100.0%)
Interest	230	76	32.9%	7	2.9%	82	35.8%	7	-	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 331)**	**(13 978)**	**27.2%**	**(13 761)**	**26.8%**	**(27 740)**	**54.0%**	**(19 627)**	**96.7%**	**(29.9%)**
Suppliers and employees	(51 331)	(13 978)	27.2%	(13 755)	26.8%	(27 733)	54.0%	(19 618)	96.5%	(29.9%)
Finance charges	-	(0)	-	(6)	-	(6)	-	(9)	-	(35.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(343)**	**7 677**	**(2 238.0%)**	**10 710**	**(3 122.1%)**	**18 388**	**(5 360.2%)**	**(3 757)**	**2 328.0%**	**(385.0%)**
Cash Flow from Investing Activities										
Receipts	**39 428**	**(1 432)**	**(3.6%)**	**(1 461)**	**(3.7%)**	**(2 893)**	**(7.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	39 428	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1 432)	-	(1 461)	-	(2 893)	-	-	-	(100.0%)
Payments	**(37 029)**	**(6 180)**	**16.7%**	**(6 597)**	**17.8%**	**(12 777)**	**34.5%**	**-**	**-**	**(100.0%)**
Capital assets	(37 029)	(6 180)	16.7%	(6 597)	17.8%	(12 777)	34.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**2 399**	**(7 612)**	**(317.3%)**	**(8 058)**	**(335.8%)**	**(15 671)**	**(653.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**(1)**	**-**	**2**	**-**	**1**	**-**	**422**	**-**	**(99.5%)**
Short term loans	-	-	-	-	-	-	-	421	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	2	-	1	-	1	-	277.8%
Payments	**(740)**	**(249)**	**33.7%**	**(308)**	**41.7%**	**(558)**	**75.4%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(740)	(249)	33.7%	(308)	41.7%	(558)	75.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(740)**	**(251)**	**33.9%**	**(306)**	**41.4%**	**(557)**	**75.3%**	**422**	**-**	**(172.6%)**
Net Increase/(Decrease) in cash held	**1 316**	**(186)**	**(14.1%)**	**2 345**	**178.2%**	**2 160**	**164.1%**	**(3 336)**	**2 031.4%**	**(170.3%)**
Cash/cash equivalents at the year begin:	530	332	62.6%	146	27.6%	332	62.6%	761	-	(80.8%)
Cash/cash equivalents at the year end:	**1 846**	**146**	**7.9%**	**2 492**	**134.9%**	**2 492**	**134.9%**	**(2 575)**	**1 813.2%**	**(196.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	370	20.6%	102	5.7%	98	5.5%	1 225	68.2%	1 794	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	228	59.4%	32	8.3%	31	8.2%	93	24.1%	384	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	106	6.5%	27	1.7%	22	1.3%	1 483	90.5%	1 638	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	126	16.2%	40	5.1%	36	4.6%	579	74.1%	781	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	17.2%	38	4.6%	36	4.4%	608	73.8%	824	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13	1.5%	4	.5%	6	.6%	861	97.4%	883	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	(81.6%)	1	1.8%	0	.6%	80	179.2%	45	.7%	-	-	-	-
Total By Income Source	**949**	**14.9%**	**243**	**3.8%**	**230**	**3.6%**	**4 927**	**77.6%**	**6 349**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	48.4%	38	16.5%	38	16.9%	41	18.2%	227	3.6%	-	-	-	-
Commercial	140	30.7%	3	.6%	1	.2%	313	68.6%	457	7.2%	-	-	-	-
Households	699	12.3%	203	3.6%	191	3.4%	4 573	80.7%	5 666	89.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**949**	**14.9%**	**243**	**3.8%**	**230**	**3.6%**	**4 927**	**77.6%**	**6 349**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	229	100.0%	-	-	-	-	-	-	229	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	161	100.0%	-	-	-	-	-	-	161	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	308	7.8%	2 274	58.0%	542	13.8%	800	20.4%	3 924	38.3%
Auditor-General	36	.6%	32	.5%	182	3.1%	5 684	95.8%	5 933	57.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**733**	**7.2%**	**2 306**	**22.5%**	**724**	**7.1%**	**6 484**	**63.3%**	**10 247**	**100.0%**

Contact Details

Municipal Manager	J Z A Vumazonke	044 923 1004
Financial Manager	Mrs Heleen Nagel	044 923 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**624 292**	**232 542**	**37.2%**	**108 437**	**17.4%**	**340 979**	**54.6%**	**64 410**	**58.7%**	**68.4%**
Property rates	139 092	143 444	103.1%	(197)	(.1%)	143 247	103.0%	(471)	100.3%	(58.2%)
Property rates - penalties and collection charges	-	610	-	543	-	1 153	-	672	-	(19.2%)
Service charges - electricity revenue	205 943	46 527	22.6%	44 983	21.8%	91 510	44.4%	31 715	44.4%	41.8%
Service charges - water revenue	52 490	11 894	22.7%	11 185	21.3%	23 079	44.0%	6 889	47.8%	62.4%
Service charges - sanitation revenue	36 428	10 307	28.3%	8 165	22.4%	18 472	50.7%	6 835	43.1%	19.5%
Service charges - refuse revenue	31 354	7 281	23.2%	7 292	23.3%	14 573	46.5%	6 417	50.2%	13.6%
Service charges - other	10 671	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	316	148	46.7%	99	31.5%	247	78.2%	88	47.9%	12.5%
Interest earned - external investments	683	9	1.4%	549	80.5%	558	81.8%	368	60.9%	49.3%
Interest earned - outstanding debtors	4 551	1 003	22.0%	847	18.6%	1 849	40.6%	1 183	52.7%	(28.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 029	150	7.4%	37	1.8%	187	9.2%	273	27.8%	(86.4%)
Licences and permits	7 388	1 479	20.0%	1 720	23.3%	3 198	43.3%	1 643	17.4%	4.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 946	824	1.2%	25 166	36.5%	25 990	37.7%	2 023	39.4%	1 144.0%
Other own revenue	64 403	7 870	12.2%	8 047	12.5%	15 917	24.7%	6 611	147.8%	21.7%
Gains on disposal of PPE	-	998	-	-	-	998	-	164	-	(100.0%)
Operating Expenditure	**644 463**	**119 430**	**18.5%**	**123 424**	**19.2%**	**242 854**	**37.7%**	**117 806**	**44.2%**	**4.8%**
Employee related costs	192 040	44 260	23.0%	54 489	28.4%	98 749	51.4%	51 336	54.0%	6.1%
Remuneration of councillors	10 794	2 102	19.5%	2 050	19.0%	4 152	38.5%	2 255	54.1%	(9.1%)
Debt impairment	43 057	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 142	-	-	-	-	-	-	-	-	-
Finance charges	10 324	478	4.6%	943	9.1%	1 421	13.8%	916	6.2%	3.0%
Bulk purchases	177 214	37 580	21.2%	38 994	22.0%	76 574	43.2%	37 247	47.5%	4.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 835	805	7.4%	78	.7%	883	8.1%	695	3.3%	(88.8%)
Transfers and grants	-	6 241	-	6 526	-	12 768	-	5 217	-	25.1%
Other expenditure	129 057	27 964	21.7%	20 345	15.8%	48 308	37.4%	20 139	35.0%	1.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**82 026**	**191**	**.2%**	**798**	**1.0%**	**990**	**1.2%**	**8 444**	**40.2%**	**(90.5%)**
National Government	31 111	191	.6%	798	2.6%	990	3.2%	8 375	40.0%	(90.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 111**	**191**	**.6%**	**798**	**2.6%**	**990**	**3.2%**	**8 375**	**40.0%**	**(90.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 915	-	-	-	-	-	-	69	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**82 026**	**191**	**.2%**	**798**	**1.0%**	**990**	**1.2%**	**8 444**	**40.2%**	**(90.5%)**
Governance and Administration	**18 213**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	213	-	-	-	-	-	-	-	-	-
Corporate Services	18 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 475**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	90	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 037	-	-	-	-	-	-	-	-	-
Public Safety	329	-	-	-	-	-	-	-	-	-
Housing	20	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 664**	**-**	**-**	**-**	**-**	**-**	**-**	**69**	**-**	**(100.0%)**
Planning and Development	264	-	-	-	-	-	-	-	-	-
Road Transport	16 400	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	69	-	(100.0%)
Trading Services	**41 674**	**191**	**.5%**	**798**	**1.9%**	**990**	**2.4%**	**8 375**	**40.0%**	**(90.5%)**
Electricity	15 800	109	.7%	-	-	109	.7%	1 232	48.5%	(100.0%)
Water	15 374	-	-	-	-	-	-	1 246	42.2%	(100.0%)
Waste Water Management	10 500	82	.8%	798	7.6%	880	8.4%	5 898	36.1%	(86.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**559 099**	**137 176**	**24.5%**	**156 309**	**28.0%**	**293 485**	**52.5%**	**150 495**	**60.0%**	**3.9%**
Ratepayers and other	**453 809**	**136 396**	**30.1%**	**116 695**	**25.7%**	**253 091**	**55.8%**	**122 228**	**57.8%**	**(4.5%)**
Government - operating	68 946	770	1.1%	27 227	39.5%	27 997	40.6%	14 952	69.9%	82.1%
Government - capital	31 111	-	-	12 309	39.6%	12 309	39.6%	13 315	71.2%	(7.6%)
Interest	5 233	9	.2%	79	1.5%	88	1.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(525 752)**	**(124 323)**	**23.6%**	**(133 643)**	**25.4%**	**(257 966)**	**49.1%**	**(136 955)**	**59.7%**	**(2.4%)**
Suppliers and employees	(515 428)	(122 207)	23.7%	(129 464)	25.1%	(251 671)	48.8%	(136 462)	62.8%	(5.1%)
Finance charges	(10 324)	(2 115)	20.5%	(4 179)	40.5%	(6 295)	61.0%	(493)	6.9%	748.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 347**	**12 853**	**38.5%**	**22 666**	**68.0%**	**35 519**	**106.5%**	**13 540**	**64.5%**	**67.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(33 347)**	**(191)**	**.6%**	**-**	**-**	**(191)**	**.6%**	**(8 444)**	**40.2%**	**(100.0%)**
Capital assets	(33 347)	(191)	.6%	-	-	(191)	.6%	(8 444)	40.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(33 347)**	**(191)**	**.6%**	**-**	**-**	**(191)**	**.6%**	**(8 444)**	**40.2%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**162**	**-**	**239**	**-**	**401**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	162	-	239	-	401	-	-	-	(100.0%)
Payments	**-**	**(2 528)**	**-**	**(3 621)**	**-**	**(6 149)**	**-**	**(2 680)**	**-**	**35.1%**
Repayment of borrowing	-	(2 528)	-	(3 621)	-	(6 149)	-	(2 680)	-	35.1%
Net Cash from/(used) Financing Activities	**-**	**(2 365)**	**-**	**(3 382)**	**-**	**(5 747)**	**-**	**(2 680)**	**-**	**26.2%**
Net Increase/(Decrease) in cash held	**0**	**10 297**	**############**	**19 284**	**############**	**29 580**	**############**	**2 416**	**50 652 966.7%**	**698.2%**
Cash/cash equivalents at the year begin:	-	-	-	10 297	-	-	-	2 449	-	320.5%
Cash/cash equivalents at the year end:	**-**	**10 297**	**-**	**29 580**	**-**	**29 580**	**-**	**4 864**	**60 804 350.0%**	**508.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 661	14.8%	1 006	4.1%	1	-	20 038	81.1%	24 707	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	12 338	49.6%	890	3.6%	-	-	11 624	46.8%	24 852	19.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 334	10.4%	559	1.3%	31	.1%	36 897	88.2%	41 821	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 461	18.9%	578	4.4%	2	-	9 989	76.7%	13 029	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 910	15.2%	480	3.8%	-	-	10 142	80.9%	12 531	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	3.6%	-	-	-	-	1	96.4%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	12	.1%	28	.2%	1	-	12 447	99.7%	12 488	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 434)	(1 129.7%)	217	29.0%	2	.2%	8 962	1 200.4%	747	.6%	-	-	-	-
Total By Income Source	**16 283**	**12.5%**	**3 758**	**2.9%**	**36**	**-**	**110 100**	**84.6%**	**130 177**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	504	15.1%	72	2.2%	-	-	2 761	82.7%	3 337	2.6%	-	-	-	-
Commercial	27	1.5%	14	.8%	0	-	1 806	97.7%	1 848	1.4%	-	-	-	-
Households	15 728	12.6%	3 663	2.9%	35	-	104 957	84.4%	124 384	95.5%	-	-	-	-
Other	24	4.0%	8	1.4%	-	-	576	94.7%	609	.5%	-	-	-	-
Total By Customer Group	**16 283**	**12.5%**	**3 758**	**2.9%**	**36**	**-**	**110 100**	**84.6%**	**130 177**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 190	100.0%	-	-	-	-	-	-	2 190	4.2%
Bulk Water	-	-	310	1.6%	380	2.0%	18 663	96.4%	19 353	37.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 077	4.3%	2 010	8.0%	1 847	7.3%	20 310	80.5%	25 244	49.0%
Auditor-General	997	21.0%	-	-	-	-	3 749	79.0%	4 747	9.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 265**	**8.3%**	**2 320**	**4.5%**	**2 228**	**4.3%**	**42 722**	**82.9%**	**51 534**	**100.0%**

Contact Details

Municipal Manager	Mr S Fadi	042 200 2103
Financial Manager	Ms Carlien Burger (Acting)	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**30 717**	**-**	**19 975**	**-**	**50 692**	**-**	**17 765**	**78.2%**	**12.4%**
Property rates	-	13 298	-	0	-	13 298	-	7 359	250.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	454	-	438	-	892	-	143	30.1%	206.9%
Service charges - water revenue	-	2 062	-	2 097	-	4 159	-	460	25.3%	355.8%
Service charges - sanitation revenue	-	2 244	-	1 639	-	3 883	-	414	33.2%	295.5%
Service charges - refuse revenue	-	882	-	838	-	1 721	-	241	29.7%	248.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	34	-	34	-	68	-	13	33.3%	169.3%
Interest earned - external investments	-	220	-	124	-	345	-	91	24.3%	36.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	136	-	129	-	265	-	27	3.1%	378.7%
Licences and permits	-	1	-	0	-	1	-	(1)	(.5%)	(151.7%)
Agency services	-	533	-	457	-	990	-	454	22.1%	.6%
Transfers recognised - operational	-	10 743	-	14 181	-	24 924	-	8 558	75.4%	65.7%
Other own revenue	-	110	-	36	-	146	-	6	2.2%	523.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**28 254**	**-**	**26 624**	**-**	**54 878**	**-**	**15 504**	**52.7%**	**71.7%**
Employee related costs	-	7 990	-	7 966	-	15 957	-	7 045	43.2%	13.1%
Remuneration of councillors	-	640	-	640	-	1 281	-	894	48.6%	(28.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	2	-	24	-	25	-	94	80.8%	(75.0%)
Bulk purchases	-	829	-	598	-	1 428	-	642	46.9%	(6.8%)
Other Materials	-	245	-	250	-	494	-	335	25.7%	(25.6%)
Contracted services	-	646	-	762	-	1 408	-	871	50.3%	(12.5%)
Transfers and grants	-	15 044	-	12 074	-	27 118	-	422	132.9%	2 759.8%
Other expenditure	-	2 857	-	4 310	-	7 167	-	5 200	47.2%	(17.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 261**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	9	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 238**	**-**	**3 267**	**-**	**5 505**	**-**	**4 424**	**38.0%**	**(26.1%)**
National Government	-	1 142	-	3 135	-	4 277	-	3 981	37.4%	(21.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	818	-	-	-	818	-	405	41.0%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**1 960**	**-**	**3 135**	**-**	**5 095**	**-**	**4 386**	**37.6%**	**(28.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	278	-	132	-	410	-	38	-	248.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 238**	**-**	**3 267**	**-**	**5 505**	**-**	**4 424**	**38.0%**	**(26.1%)**
Governance and Administration	**-**	**23**	**-**	**21**	**-**	**44**	**-**	**64**	**140.1%**	**(66.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	6	-	2	-	8	-	26	-	(92.7%)
Corporate Services	-	17	-	19	-	36	-	37	87.5%	(48.8%)
Community and Public Safety	**-**	**227**	**-**	**-**	**-**	**227**	**-**	**405**	**41.6%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	405	41.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	227	-	-	-	227	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**818**	**-**	**87**	**-**	**905**	**-**	**1**	**9.9%**	**14 535.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	818	-	87	-	905	-	1	9.9%	14 535.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 169**	**-**	**3 159**	**-**	**4 328**	**-**	**3 955**	**52.1%**	**(20.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	1 142	-	3 135	-	4 277	-	3 955	-	(20.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	28	-	24	-	52	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**-**	**44 078**	**-**	**31 570**	**-**	**75 648**	**-**	**21 552**	**68.6%**	**46.5%**
Ratepayers and other	**-**	**14 310**	**-**	**5 091**	**-**	**19 401**	**-**	**5 412**	**74.2%**	**(5.9%)**
Government - operating	-	16 017	-	18 013	-	34 030	-	7 432	31.1%	142.4%
Government - capital	-	13 583	-	8 440	-	22 024	-	8 619	131.9%	(2.1%)
Interest	-	167	-	26	-	193	-	88	16.1%	(70.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(31 114)**	**-**	**(28 515)**	**-**	**(59 629)**	**-**	**(22 527)**	**62.1%**	**26.6%**
Suppliers and employees	-	(17 645)	-	(17 811)	-	(35 456)	-	(17 483)	55.6%	1.9%
Finance charges	-	(1)	-	(21)	-	(22)	-	-	-	(100.0%)
Transfers and grants	-	(13 468)	-	(10 683)	-	(24 151)	-	(5 044)	101.6%	111.8%
Net Cash from/(used) Operating Activities	**-**	**12 963**	**-**	**3 055**	**-**	**16 019**	**-**	**(976)**	**96.9%**	**(413.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 238)**	**-**	**(3 267)**	**-**	**(5 505)**	**-**	**(5 269)**	**39.9%**	**(38.0%)**
Capital assets	-	(2 238)	-	(3 267)	-	(5 505)	-	(5 269)	39.9%	(38.0%)
Net Cash from/(used) Investing Activities	**-**	**(2 238)**	**-**	**(3 267)**	**-**	**(5 505)**	**-**	**(5 269)**	**39.9%**	**(38.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**10 726**	**-**	**(212)**	**-**	**10 513**	**-**	**(6 245)**	**############**	**(96.6%)**
Cash/cash equivalents at the year begin:	-	5 510	-	16 236	-	5 510	-	21 125	27.6%	(23.1%)
Cash/cash equivalents at the year end:	**-**	**16 236**	**-**	**16 024**	**-**	**16 024**	**-**	**14 880**	**78.0%**	**7.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	888	7.5%	423	3.6%	418	3.5%	10 054	85.3%	11 783	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9	3.8%	5	2.2%	5	2.0%	210	92.0%	228	.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(403)	(2.5%)	262	1.6%	2 943	17.9%	13 606	82.9%	16 409	37.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	702	6.6%	348	3.3%	364	3.4%	9 268	86.8%	10 682	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	340	6.7%	173	3.4%	178	3.5%	4 395	86.4%	5 086	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(160)	263.9%	0	(.8%)	0	(.8%)	98	(162.3%)	(60)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(6.1%)	1	6.7%	1	6.7%	10	92.7%	11	-	-	-	-	-
Total By Income Source	**1 375**	**3.1%**	**1 212**	**2.7%**	**3 909**	**8.9%**	**37 642**	**85.3%**	**44 138**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(288)	(10.3%)	5	.2%	874	31.4%	2 193	78.8%	2 784	6.3%	-	-	-	-
Commercial	(118)	(3.2%)	130	3.5%	350	9.4%	3 379	90.3%	3 741	8.5%	-	-	-	-
Households	2 083	6.3%	1 032	3.1%	1 803	5.4%	28 331	85.2%	33 250	75.3%	-	-	-	-
Other	(302)	(6.9%)	45	1.0%	881	20.2%	3 739	85.7%	4 363	9.9%	-	-	-	-
Total By Customer Group	**1 375**	**3.1%**	**1 212**	**2.7%**	**3 909**	**8.9%**	**37 642**	**85.3%**	**44 138**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	23	100.0%	23	.9%
Bulk Water	-	-	-	-	-	-	1	100.0%	1	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	11	77.6%	14	99.6%	(11)	(77.2%)	14	.6%
Auditor-General	-	-	-	-	-	-	2 371	100.0%	2 371	98.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**11**	**.4%**	**14**	**.6%**	**2 384**	**99.0%**	**2 409**	**100.0%**

Contact Details

Municipal Manager	Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7248

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CACADU (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**150 907**	**43 958**	**29.1%**	**29 259**	**19.4%**	**73 217**	**48.5%**	**30 013**	**47.0%**	**(2.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 150	279	24.3%	281	24.4%	560	48.7%	270	48.8%	3.8%
Interest earned - external investments	10 400	2 707	26.0%	3 127	30.1%	5 834	56.1%	3 467	38.2%	(9.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	27	9	33.3%	9	35.8%	18	69.1%	5	45.5%	95.5%
Transfers recognised - operational	89 418	39 404	44.1%	25 815	28.9%	65 218	72.9%	24 810	58.9%	4.1%
Other own revenue	49 912	1 559	3.1%	27	.1%	1 586	3.2%	1 461	8.9%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**150 907**	**27 012**	**17.9%**	**30 779**	**20.4%**	**57 791**	**38.3%**	**26 167**	**30.2%**	**17.6%**
Employee related costs	41 595	10 649	25.6%	10 726	25.8%	21 374	51.4%	10 162	58.2%	5.5%
Remuneration of councillors	5 683	1 501	26.4%	1 462	25.7%	2 963	52.1%	1 453	45.0%	.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 033	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 020	683	13.6%	811	16.2%	1 494	29.8%	708	29.1%	14.6%
Transfers and grants	39 553	2 908	7.4%	268	.7%	3 176	8.0%	2 132	7.2%	(87.4%)
Other expenditure	57 023	11 272	19.8%	17 511	30.7%	28 783	50.5%	11 712	33.4%	49.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 030**	**-**	**-**	**1 505**	**11.6%**	**1 505**	**11.6%**	**276**	**9.2%**	**444.8%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 030	-	-	1 505	11.6%	1 505	11.6%	276	9.2%	444.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 030**	**-**	**-**	**1 505**	**11.6%**	**1 505**	**11.6%**	**276**	**9.2%**	**444.8%**
Governance and Administration	**12 115**	**-**	**-**	**867**	**7.2%**	**867**	**7.2%**	**248**	**8.9%**	**249.0%**
Executive & Council	10 689	-	-	-	-	-	-	3	5.3%	(100.0%)
Budget & Treasury Office	1 135	-	-	2	.2%	2	.2%	-	16.6%	(100.0%)
Corporate Services	291	-	-	865	297.3%	865	297.3%	246	107.1%	252.2%
Community and Public Safety	**864**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	104	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	760	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43**	**-**	**-**	**638**	**1 484.7%**	**638**	**1 484.7%**	**28**	**277.2%**	**2 186.2%**
Planning and Development	43	-	-	25	58.0%	25	58.0%	28	277.2%	(10.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	613	-	613	-	-	-	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**150 907**	**43 958**	**29.1%**	**29 259**	**19.4%**	**73 217**	**48.5%**	**30 013**	**32.1%**	**(2.5%)**
Ratepayers and other	**51 088**	**1 847**	**3.6%**	**317**	**.6%**	**2 164**	**4.2%**	**1 736**	**10.6%**	**(81.8%)**
Government - operating	89 419	39 404	44.1%	25 815	28.9%	65 218	72.9%	24 810	35.2%	4.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	10 400	2 707	26.0%	3 127	30.1%	5 834	56.1%	3 467	38.2%	(9.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 916)**	**(27 030)**	**17.4%**	**(30 210)**	**19.5%**	**(57 239)**	**36.9%**	**(26 167)**	**22.1%**	**15.4%**
Suppliers and employees	(65 773)	(24 121)	36.7%	(29 942)	45.5%	(54 063)	82.2%	(24 035)	37.7%	24.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(89 143)	(2 908)	3.3%	(268)	.3%	(3 176)	3.6%	(2 132)	3.8%	(87.4%)
Net Cash from/(used) Operating Activities	**(4 009)**	**16 928**	**(422.2%)**	**(951)**	**23.7%**	**15 978**	**(398.5%)**	**3 846**	**219.1%**	**(124.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(31)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	(31)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 030)**	**-**	**-**	**(1 505)**	**11.6%**	**(1 505)**	**11.6%**	**(276)**	**3.6%**	**444.8%**
Capital assets	(13 030)	-	-	(1 505)	11.6%	(1 505)	11.6%	(276)	3.6%	444.8%
Net Cash from/(used) Investing Activities	**(13 030)**	**-**	**-**	**(1 505)**	**11.6%**	**(1 505)**	**11.6%**	**(307)**	**3.7%**	**390.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(17 039)**	**16 928**	**(99.3%)**	**(2 456)**	**14.4%**	**14 472**	**(84.9%)**	**3 539**	**(527.9%)**	**(169.4%)**
Cash/cash equivalents at the year begin:	260 910	253 850	97.3%	270 779	103.8%	253 850	97.3%	295 264	92.5%	(8.3%)
Cash/cash equivalents at the year end:	**243 871**	**270 779**	**111.0%**	**268 323**	**110.0%**	**268 323**	**110.0%**	**298 803**	**102.4%**	**(10.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.6%	13	31.4%	(0)	(.6%)	28	67.6%	41	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	5	-	0	-	24 058	100.0%	24 063	99.8%	-	-	-	-
Total By Income Source	**1**	**-**	**17**	**.1%**	**(0)**	**-**	**24 086**	**99.9%**	**24 104**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1	-	17	.1%	(0)	-	24 086	99.9%	24 103	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	0	14.3%	0	14.3%	0	28.6%	0	42.9%	1	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1**	**-**	**17**	**.1%**	**(0)**	**-**	**24 086**	**99.9%**	**24 104**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	45.8%	49	37.5%	14	10.8%	8	5.9%	130	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**59**	**45.8%**	**49**	**37.5%**	**14**	**10.8%**	**8**	**5.9%**	**130**	**100.0%**

Contact Details

Municipal Manager	D M Pillay	041 508 7114
Financial Manager	D J de Lange	041 508 7109

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**18 105**	**1 135**	**6.3%**	**2 729**	**15.1%**	**3 864**	**21.3%**	**49 865**	**71.9%**	**(94.5%)**
Property rates	(141 114)	444	(.3%)	855	(.6%)	1 299	(.9%)	1 827	49.5%	(53.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	482	70	14.6%	141	29.2%	211	43.8%	279	91.4%	(49.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	865	53	6.1%	173	20.0%	226	26.1%	235	39.0%	(26.6%)
Interest earned - external investments	1 700	122	7.2%	15	.9%	136	8.0%	249	43.9%	(94.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	636	-	-	147	23.2%	147	23.2%	125	35.2%	18.4%
Licences and permits	1 584	-	-	149	9.4%	149	9.4%	244	27.6%	(39.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 106	531	.4%	1 000	.7%	1 531	1.1%	45 033	77.7%	(97.8%)
Other own revenue	19 487	(85)	(.4%)	250	1.3%	165	.8%	1 874	22.1%	(86.7%)
Gains on disposal of PPE	360	-	-	-	-	-	-	-	-	-
Operating Expenditure	**178 828**	**10 446**	**5.8%**	**36 533**	**20.4%**	**46 978**	**26.3%**	**27 452**	**38.0%**	**33.1%**
Employee related costs	59 385	2 981	5.0%	9 421	15.9%	12 402	20.9%	10 291	36.3%	(8.5%)
Remuneration of councillors	18 851	1 357	7.2%	3 998	21.2%	5 355	28.4%	4 525	47.9%	(11.6%)
Debt impairment	2 815	-	-	4 992	177.3%	4 992	177.3%	-	-	(100.0%)
Depreciation and asset impairment	24 692	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	10 339	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 746	6 108	9.7%	18 122	28.9%	24 230	38.6%	12 636	36.7%	43.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(160 723)**	**(9 311)**		**(33 803)**		**(43 114)**		**22 414**		
Transfers recognised - capital	62 853	3 000	4.8%	6 000	9.5%	9 000	14.3%	15 201	68.4%	(60.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 042**	**-**	**-**	**11 093**	**14.8%**	**11 093**	**14.8%**	**-**	**9.0%**	**(100.0%)**
National Government	75 042	-	-	10 981	14.6%	10 981	14.6%	-	9.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 042**	**-**	**-**	**10 981**	**14.6%**	**10 981**	**14.6%**	**-**	**9.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	111	-	111	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 042**	**-**	**-**	**11 093**	**14.8%**	**11 093**	**14.8%**	**-**	**9.0%**	**(100.0%)**
Governance and Administration	**3 971**	**-**	**-**	**29**	**.7%**	**29**	**.7%**	**-**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 021	-	-	-	-	-	-	-	-	-
Corporate Services	2 450	-	-	29	1.2%	29	1.2%	-	-	(100.0%)
Community and Public Safety	**2 482**	**-**	**-**	**765**	**30.8%**	**765**	**30.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 482	-	-	765	30.8%	765	30.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 026**	**-**	**-**	**10 299**	**15.6%**	**10 299**	**15.6%**	**-**	**9.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	66 026	-	-	10 299	15.6%	10 299	15.6%	-	10.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 562**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 562	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**213 452**	**90 856**	**42.6%**	**8 729**	**4.1%**	**99 586**	**46.7%**	**61 596**	**68.9%**	**(85.8%)**
Ratepayers and other	**17 925**	**5 988**	**33.4%**	**1 715**	**9.6%**	**7 703**	**43.0%**	**4 583**	**33.8%**	**(62.6%)**
Government - operating	130 974	62 429	47.7%	1 000	.8%	63 429	48.4%	45 033	78.2%	(97.8%)
Government - capital	62 853	22 153	35.2%	6 000	9.5%	28 153	44.8%	11 731	60.1%	(48.9%)
Interest	1 700	285	16.8%	15	.9%	300	17.6%	249	43.9%	(94.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(150 426)**	**(28 270)**	**18.8%**	**(36 533)**	**24.3%**	**(64 802)**	**43.1%**	**(27 452)**	**38.0%**	**33.1%**
Suppliers and employees	(150 426)	(28 270)	18.8%	(36 533)	24.3%	(64 802)	43.1%	(27 452)	73.0%	33.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 027**	**62 587**	**99.3%**	**(27 803)**	**(44.1%)**	**34 783**	**55.2%**	**34 145**	**136.9%**	**(181.4%)**
Cash Flow from Investing Activities										
Receipts	**12 189**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	12 189	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(75 042)**	**(10 529)**	**14.0%**	**(11 093)**	**14.8%**	**(21 622)**	**28.8%**	**(2 484)**	**13.0%**	**346.6%**
Capital assets	(75 042)	(10 529)	14.0%	(11 093)	14.8%	(21 622)	28.8%	(2 484)	13.0%	346.6%
Net Cash from/(used) Investing Activities	**(62 853)**	**(10 529)**	**16.8%**	**(11 093)**	**17.6%**	**(21 622)**	**34.4%**	**(2 484)**	**13.0%**	**346.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**173**	**52 058**	**30 041.1%**	**(38 896)**	**(22 445.8%)**	**13 162**	**7 595.3%**	**31 661**	**9 811.1%**	**(222.9%)**
Cash/cash equivalents at the year begin:	-	-	-	52 058	-	-	-	59 471	-	(12.5%)
Cash/cash equivalents at the year end:	**173**	**52 058**	**30 041.1%**	**13 162**	**7 595.3%**	**13 162**	**7 595.3%**	**91 132**	**11 602.5%**	**(85.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	382	1.7%	380	1.7%	361	1.6%	21 559	95.0%	22 682	86.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	75	2.2%	75	2.2%	72	2.1%	3 226	93.6%	3 447	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**457**	**1.7%**	**455**	**1.7%**	**433**	**1.7%**	**24 785**	**94.9%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22	2.9%	21	2.8%	19	2.6%	691	91.7%	754	2.9%	-	-	-	-
Commercial	156	2.2%	156	2.2%	136	1.9%	6 597	93.6%	7 046	27.0%	-	-	-	-
Households	255	1.5%	254	1.5%	254	1.5%	15 726	95.4%	16 489	63.1%	-	-	-	-
Other	23	1.3%	23	1.3%	23	1.3%	1 770	96.2%	1 840	7.0%	-	-	-	-
Total By Customer Group	**457**	**1.7%**	**455**	**1.7%**	**433**	**1.7%**	**24 785**	**94.9%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 677	42.0%	977	24.5%	1 188	29.7%	151	3.8%	3 993	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 677**	**42.0%**	**977**	**24.5%**	**1 188**	**29.7%**	**151**	**3.8%**	**3 993**	**100.0%**

Contact Details

Municipal Manager	Monwabisi Somana	047 489 5800
Financial Manager	Siyasanga Ndakisa (acting)	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**198 637**	**84 262**	**42.4%**	**348**	**.2%**	**84 610**	**42.6%**	**54 132**	**31.7%**	**(99.4%)**
Property rates	13 566	11 051	81.5%	-	-	11 051	81.5%	176	2.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	288	-	290	-	578	-	571	14.7%	(49.2%)
Service charges - other	4 100	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 322	182	7.8%	12	.5%	193	8.3%	194	9.2%	(94.1%)
Interest earned - external investments	2 500	722	28.9%	-	-	722	28.9%	1 479	80.8%	(100.0%)
Interest earned - outstanding debtors	1 573	198	12.6%	5	.3%	203	12.9%	201	21.3%	(97.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 646	137	8.3%	-	-	137	8.3%	324	38.6%	(100.0%)
Licences and permits	2 937	320	10.9%	-	-	320	10.9%	525	45.5%	(100.0%)
Agency services	1 026	81	7.9%	-	-	81	7.9%	178	30.5%	(100.0%)
Transfers recognised - operational	167 914	68 183	40.6%	-	-	68 183	40.6%	50 422	32.8%	(100.0%)
Other own revenue	493	3 100	628.9%	42	8.5%	3 142	637.4%	60	82.3%	(30.4%)
Gains on disposal of PPE	560	-	-	-	-	-	-	-	10.0%	-
Operating Expenditure	**234 869**	**39 905**	**17.0%**	**5 216**	**2.2%**	**45 121**	**19.2%**	**39 173**	**41.8%**	**(86.7%)**
Employee related costs	113 715	34 010	29.9%	3 101	2.7%	37 111	32.6%	28 075	60.4%	(89.0%)
Remuneration of councillors	21 091	-	-	-	-	-	-	-	12.6%	-
Debt impairment	4 833	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 545	-	-	-	-	-	-	-	-	-
Finance charges	3 168	565	17.8%	27	.9%	592	18.7%	820	38.6%	(96.7%)
Bulk purchases	4 000	353	8.8%	-	-	353	8.8%	-	-	-
Other Materials	6 069	325	5.4%	383	6.3%	708	11.7%	1 184	27.1%	(67.6%)
Contracted services	5 221	2 810	53.8%	644	12.3%	3 454	66.1%	2 835	44.2%	(77.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 228	1 843	4.1%	1 060	2.3%	2 903	6.4%	6 259	43.6%	(83.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 232)**	**44 356**		**(4 867)**		**39 489**		**14 959**		
Transfers recognised - capital	84 508	80	.1%	-	-	80	.1%	312	.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
National Government	84 508	10 364	12.3%	16 233	19.2%	26 597	31.5%	268	3.7%	5 951.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
Governance and Administration	**1 280**	**637**	**49.8%**	**1 436**	**112.2%**	**2 073**	**161.9%**	**268**	**.6%**	**435.4%**
Executive & Council	-	2	-	-	-	2	-	-	-	-
Budget & Treasury Office	480	27	5.6%	14	2.8%	40	8.4%	-	77.4%	(100.0%)
Corporate Services	800	608	76.0%	1 422	177.8%	2 031	253.8%	268	13.3%	430.3%
Community and Public Safety	**1 900**	**9**	**.5%**	**501**	**26.4%**	**510**	**26.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 900	9	.5%	501	26.4%	510	26.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**81 328**	**9 718**	**11.9%**	**14 296**	**17.6%**	**24 014**	**29.5%**	**-**	**10.7%**	**(100.0%)**
Planning and Development	550	18	3.3%	13	2.3%	31	5.6%	-	-	(100.0%)
Road Transport	80 778	9 700	12.0%	14 283	17.7%	23 983	29.7%	-	10.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**198 637**	**164 937**	**83.0%**	**1 338**	**.7%**	**166 275**	**83.7%**	**95 127**	**82.0%**	**(98.6%)**
Ratepayers and other	**26 651**	**2 323**	**8.7%**	**1 056**	**4.0%**	**3 379**	**12.7%**	**6 384**	**56.2%**	**(83.5%)**
Government - operating	167 914	139 206	82.9%	-	-	139 206	82.9%	50 486	83.5%	(100.0%)
Government - capital	-	22 682	-	-	-	22 682	-	37 500	89.0%	(100.0%)
Interest	4 073	726	17.8%	282	6.9%	1 008	24.7%	757	54.2%	(62.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(197 931)**	**(32 694)**	**16.5%**	**(8 948)**	**4.5%**	**(41 642)**	**21.0%**	**(42 020)**	**48.2%**	**(78.7%)**
Suppliers and employees	(197 931)	(31 909)	16.1%	(8 939)	4.5%	(40 848)	20.6%	(41 159)	70.2%	(78.3%)
Finance charges	-	(785)	-	(9)	-	(794)	-	(861)	60.9%	(98.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**706**	**132 244**	**18 722.9%**	**(7 611)**	**(1 077.5%)**	**124 633**	**17 645.4%**	**53 107**	**166.0%**	**(114.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(84 508)**	**(5 676)**	**6.7%**	**(3 347)**	**4.0%**	**(9 023)**	**10.7%**	**-**	**-**	**(100.0%)**
Capital assets	(84 508)	(5 676)	6.7%	(3 347)	4.0%	(9 023)	10.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(84 508)**	**(5 676)**	**6.7%**	**(3 347)**	**4.0%**	**(9 023)**	**10.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(227)**	**-**	**(76)**	**-**	**(303)**	**-**	**(227)**	**-**	**(66.7%)**
Repayment of borrowing	-	(227)	-	(76)	-	(303)	-	(227)	-	(66.7%)
Net Cash from/(used) Financing Activities	**-**	**(227)**	**-**	**(76)**	**-**	**(303)**	**-**	**(227)**	**51.6%**	**(66.7%)**
Net Increase/(Decrease) in cash held	**(83 802)**	**126 340**	**(150.8%)**	**(11 034)**	**13.2%**	**115 306**	**(137.6%)**	**52 879**	**(635.7%)**	**(120.9%)**
Cash/cash equivalents at the year begin:	129 597	-	-	126 340	97.5%	-	-	98 358	236.4%	28.4%
Cash/cash equivalents at the year end:	**45 795**	**126 340**	**275.9%**	**115 306**	**251.8%**	**115 306**	**251.8%**	**151 237**	**4 145.2%**	**(23.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Sindile Tantsi	047 401 2400
Financial Manager	Mr B Mashiyi	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**95 230**	**21 946**	**23.0%**	**18 292**	**19.2%**	**40 237**	**42.3%**	**16 435**	**50.8%**	**11.3%**
Property rates	19 651	3 956	20.1%	3 956	20.1%	7 912	40.3%	2 296	43.0%	72.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 947	479	3.7%	415	3.2%	894	6.9%	752	17.2%	(44.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 242	959	5.6%	959	5.6%	1 918	11.1%	911	19.6%	5.3%
Service charges - other	-	-	-	-	-	-	-	1 149	-	(100.0%)
Rental of facilities and equipment	534	21	4.0%	12	2.3%	33	6.2%	48	6.4%	(74.8%)
Interest earned - external investments	1 786	-	-	-	-	-	-	236	13.9%	(100.0%)
Interest earned - outstanding debtors	770	-	-	22	2.9%	22	2.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	159	9	5.7%	2	1.4%	11	7.0%	18	31.4%	(87.8%)
Licences and permits	837	632	75.5%	400	47.8%	1 032	123.3%	451	109.4%	(11.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	38 086	15 583	40.9%	11 145	29.3%	26 728	70.2%	10 463	74.3%	6.5%
Other own revenue	2 996	307	10.2%	1 380	46.1%	1 687	56.3%	112	69.9%	1 130.8%
Gains on disposal of PPE	222	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 373**	**15 004**	**14.0%**	**17 802**	**16.6%**	**32 806**	**30.6%**	**13 209**	**34.2%**	**34.8%**
Employee related costs	41 895	6 594	15.7%	7 826	18.7%	14 420	34.4%	6 277	35.1%	24.7%
Remuneration of councillors	3 431	742	21.6%	748	21.8%	1 490	43.4%	714	43.4%	4.7%
Debt impairment	4 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-	-	-	-	-
Finance charges	540	166	30.7%	-	-	166	30.7%	332	44.9%	(100.0%)
Bulk purchases	6 500	2 122	32.6%	875	13.5%	2 996	46.1%	1 023	76.6%	(14.5%)
Other Materials	70	1	1.4%	21	30.6%	22	32.0%	13	-	64.4%
Contracted services	-	-	-	-	-	-	-	2	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 937	5 379	15.0%	8 332	23.2%	13 711	38.2%	4 848	25.7%	71.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 143)**	**6 941**		**490**		**7 431**		**3 226**		
Transfers recognised - capital	13 696	-	-	4 565	33.3%	4 565	33.3%	4 744	77.2%	(3.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**20 553**	**1 218**	**5.9%**	**5 947**	**28.9%**	**7 165**	**34.9%**	**5 208**	**52.7%**	**14.2%**
National Government	13 696	801	5.8%	2 677	19.5%	3 477	25.4%	4 981	70.8%	(46.3%)
Provincial Government	-	-	-	1 545	-	1 545	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 696**	**801**	**5.8%**	**4 222**	**30.8%**	**5 023**	**36.7%**	**4 981**	**70.8%**	**(15.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	6 857	417	6.1%	1 725	25.2%	2 142	31.2%	227	9.5%	658.3%
Capital Expenditure Standard Classification	**20 553**	**1 218**	**5.9%**	**5 947**	**28.9%**	**7 165**	**34.9%**	**5 208**	**52.7%**	**14.2%**
Governance and Administration	**1 491**	**55**	**3.7%**	**41**	**2.8%**	**96**	**6.5%**	**30**	**8.2%**	**35.1%**
Executive & Council	886	35	4.0%	12	1.4%	48	5.4%	10	5.3%	21.7%
Budget & Treasury Office	330	7	2.3%	13	4.0%	21	6.3%	20	12.3%	(34.5%)
Corporate Services	275	13	4.6%	15	5.6%	28	10.2%	-	8.0%	(100.0%)
Community and Public Safety	**1 780**	**222**	**12.5%**	**43**	**2.4%**	**265**	**14.9%**	**35**	**10.3%**	**23.1%**
Community & Social Services	1 780	222	12.5%	43	2.4%	265	14.9%	35	10.3%	23.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 931**	**922**	**5.8%**	**5 774**	**36.2%**	**6 695**	**42.0%**	**4 032**	**58.5%**	**43.2%**
Planning and Development	244	10	4.1%	6	2.5%	16	6.7%	-	3.7%	(100.0%)
Road Transport	15 687	912	5.8%	5 767	36.8%	6 679	42.6%	4 032	59.7%	43.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 350**	**19**	**1.4%**	**90**	**6.6%**	**108**	**8.0%**	**1 111**	**85.4%**	**(91.9%)**
Electricity	-	-	-	-	-	-	-	1 111	111.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	19	1.4%	90	6.6%	108	8.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**108 926**	**24 601**	**22.6%**	**21 923**	**20.1%**	**46 524**	**42.7%**	**19 510**	**49.7%**	**12.4%**
Ratepayers and other	**54 588**	**4 453**	**8.2%**	**6 191**	**11.3%**	**10 644**	**19.5%**	**4 112**	**20.2%**	**50.6%**
Government - operating	38 086	15 583	40.9%	11 145	29.3%	26 728	70.2%	10 463	74.3%	6.5%
Government - capital	13 696	4 565	33.3%	4 565	33.3%	9 130	66.7%	4 744	77.2%	(3.8%)
Interest	2 556	-	-	22	.9%	22	.9%	191	7.9%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(89 390)**	**(14 943)**	**16.7%**	**(17 802)**	**19.9%**	**(32 744)**	**36.6%**	**(13 135)**	**33.7%**	**35.5%**
Suppliers and employees	(88 850)	(14 856)	16.7%	(17 802)	20.0%	(32 657)	36.8%	(12 803)	33.6%	39.0%
Finance charges	(540)	(87)	16.1%	-	-	(87)	16.1%	(332)	44.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 536**	**9 659**	**49.4%**	**4 122**	**21.1%**	**13 780**	**70.5%**	**6 374**	**98.2%**	**(35.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 553)**	**(1 218)**	**5.9%**	**(5 947)**	**28.9%**	**(7 165)**	**34.9%**	**(5 208)**	**36.3%**	**14.2%**
Capital assets	(20 553)	(1 218)	5.9%	(5 947)	28.9%	(7 165)	34.9%	(5 208)	36.3%	14.2%
Net Cash from/(used) Investing Activities	**(20 553)**	**(1 218)**	**5.9%**	**(5 947)**	**28.9%**	**(7 165)**	**34.9%**	**(5 208)**	**36.3%**	**14.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(300)**	**(79)**	**26.2%**	**-**	**-**	**(79)**	**26.2%**	**-**	**-**	**-**
Repayment of borrowing	(300)	(79)	26.2%	-	-	(79)	26.2%	-	-	-
Net Cash from/(used) Financing Activities	**(300)**	**(79)**	**26.2%**	**-**	**-**	**(79)**	**26.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 317)**	**8 362**	**(634.9%)**	**(1 825)**	**138.6%**	**6 537**	**(496.4%)**	**1 166**	**9 346.7%**	**(256.5%)**
Cash/cash equivalents at the year begin:	23 661	-	-	8 362	35.3%	-	-	37 478	176.9%	(77.7%)
Cash/cash equivalents at the year end:	**22 344**	**8 362**	**37.4%**	**6 537**	**29.3%**	**6 537**	**29.3%**	**38 644**	**278.3%**	**(83.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	321	4.3%	94	1.3%	513	6.8%	6 616	87.7%	7 544	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	961	4.2%	358	1.6%	553	2.4%	21 160	91.9%	23 032	45.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	171	.9%	112	.6%	2 038	10.4%	17 227	88.1%	19 548	38.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	159	100.0%	-	-	-	-	-	-	159	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 612**	**3.2%**	**564**	**1.1%**	**3 103**	**6.2%**	**45 003**	**89.5%**	**50 283**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	178	8.6%	126	6.0%	121	5.8%	1 653	79.5%	2 078	4.1%	-	-	-	-
Commercial	268	6.3%	140	3.3%	119	2.8%	3 741	87.6%	4 269	8.5%	-	-	-	-
Households	1 166	2.7%	298	.7%	2 863	6.5%	39 609	90.2%	43 936	87.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 612**	**3.2%**	**564**	**1.1%**	**3 103**	**6.2%**	**45 003**	**89.5%**	**50 283**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	462	100.0%	-	-	-	-	-	-	462	7.5%
Bulk Water	7	.5%	123	9.7%	138	10.9%	1 007	78.9%	1 276	20.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 164	100.0%	-	-	-	-	-	-	1 164	18.8%
Auditor-General	357	10.9%	955	29.0%	811	24.6%	1 171	35.5%	3 294	53.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 991**	**32.1%**	**1 078**	**17.4%**	**949**	**15.3%**	**2 178**	**35.1%**	**6 197**	**100.0%**

Contact Details

Municipal Manager	Mr CM Mbekela	043 831 1034
Financial Manager	Puleng Gwana	043 831 1034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**62 229**	**-**	**9 951**	**-**	**72 180**	**-**	**33 597**	**43.5%**	**(70.4%)**
Property rates	-	9 362	-	(9)	-	9 353	-	57	115.9%	(115.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	8 090	-	5 832	-	13 922	-	6 322	57.3%	(7.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 847	-	1 854	-	3 700	-	1 711	53.2%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	288	-	40	-	328	-	22	75.9%	81.9%
Interest earned - external investments	-	187	-	584	-	771	-	1 870	69.8%	(68.8%)
Interest earned - outstanding debtors	-	151	-	-	-	151	-	538	81.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	4	-	-	-	4	-	27	13.4%	(100.0%)
Licences and permits	-	632	-	535	-	1 166	-	-	-	(100.0%)
Agency services	-	103	-	-	-	103	-	525	-	(100.0%)
Transfers recognised - operational	-	41 405	-	300	-	41 705	-	21 267	36.1%	(98.6%)
Other own revenue	-	162	-	815	-	977	-	1 258	39.1%	(35.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**31 143**	**-**	**44 191**	**-**	**75 334**	**-**	**35 468**	**39.9%**	**24.6%**
Employee related costs	-	10 772	-	13 621	-	24 393	-	9 588	41.2%	42.1%
Remuneration of councillors	-	2 819	-	2 705	-	5 524	-	2 533	45.1%	6.8%
Debt impairment	-	-	-	3 679	-	3 679	-	3 510	50.0%	4.8%
Depreciation and asset impairment	-	4 567	-	4 567	-	9 134	-	5 841	50.0%	(21.8%)
Finance charges	-	-	-	55	-	55	-	-	-	(100.0%)
Bulk purchases	-	4 716	-	4 321	-	9 037	-	3 698	39.6%	16.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	148	-	472	-	620	-	212	-	123.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	8 121	-	14 771	-	22 891	-	10 087	38.9%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**42 970**	**5 376**	**12.5%**	**5 596**	**13.0%**	**10 972**	**25.5%**	**12 491**	**20.5%**	**(55.2%)**
National Government	-	5 164	-	3 418	-	8 582	-	4 719	42.3%	(27.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**5 164**	**-**	**3 418**	**-**	**8 582**	**-**	**4 719**	**42.3%**	**(27.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 970	212	.5%	2 178	5.1%	2 390	5.6%	4 131	6.4%	(47.3%)
Public contributions and donations	-	-	-	-	-	-	-	3 641	-	(100.0%)
Capital Expenditure Standard Classification	**42 970**	**5 376**	**12.5%**	**5 596**	**13.0%**	**10 972**	**25.5%**	**12 491**	**20.5%**	**(55.2%)**
Governance and Administration	**2 250**	**46**	**2.0%**	**740**	**32.9%**	**786**	**34.9%**	**35**	**3.4%**	**2 013.9%**
Executive & Council	915	4	.4%	348	38.0%	351	38.4%	16	3.0%	2 040.3%
Budget & Treasury Office	240	6	2.4%	3	1.4%	9	3.8%	17	37.7%	(80.4%)
Corporate Services	1 095	36	3.3%	389	35.6%	426	38.9%	2	1.1%	22 098.5%
Community and Public Safety	**13 110**	**88**	**.7%**	**773**	**5.9%**	**861**	**6.6%**	**48**	**.7%**	**1 511.3%**
Community & Social Services	11 107	19	.2%	65	.6%	84	.8%	15	.7%	337.1%
Sport And Recreation	355	20	5.5%	-	-	20	5.5%	24	48.7%	(100.0%)
Public Safety	1 631	49	3.0%	708	43.4%	757	46.4%	9	.2%	8 074.8%
Housing	17	1	4.2%	-	-	1	4.2%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 351**	**5 175**	**28.2%**	**3 933**	**21.4%**	**9 108**	**49.6%**	**11 597**	**27.0%**	**(66.1%)**
Planning and Development	1 324	6	.5%	430	32.5%	436	32.9%	655	48.1%	(34.4%)
Road Transport	17 027	5 169	30.4%	3 503	20.6%	8 673	50.9%	10 942	26.6%	(68.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 260**	**68**	**.7%**	**149**	**1.6%**	**217**	**2.3%**	**811**	**10.6%**	**(81.6%)**
Electricity	7 385	62	.8%	13	.2%	75	1.0%	1	.1%	1 854.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 875	6	.3%	136	7.3%	142	7.6%	810	43.8%	(83.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**209 263**	**62 224**	**29.7%**	**43 844**	**21.0%**	**106 068**	**50.7%**	**33 597**	**54.3%**	**30.5%**
Ratepayers and other	**47 605**	**20 481**	**43.0%**	**9 066**	**19.0%**	**29 547**	**62.1%**	**31 189**	**190.8%**	**(70.9%)**
Government - operating	103 053	41 405	40.2%	3 140	3.0%	44 545	43.2%	-	-	(100.0%)
Government - capital	53 105	-	-	29 110	54.8%	29 110	54.8%	-	-	(100.0%)
Interest	5 500	338	6.1%	2 528	46.0%	2 866	52.1%	2 408	131.4%	5.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(156 158)**	**(26 576)**	**17.0%**	**(39 624)**	**25.4%**	**(66 200)**	**42.4%**	**(25 337)**	**31.9%**	**56.4%**
Suppliers and employees	(156 047)	(26 576)	17.0%	(39 569)	25.4%	(66 144)	42.4%	(25 337)	32.0%	56.2%
Finance charges	(111)	-	-	(55)	50.0%	(55)	50.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 105**	**35 648**	**67.1%**	**4 220**	**7.9%**	**39 868**	**75.1%**	**8 261**	**275.3%**	**(48.9%)**
Cash Flow from Investing Activities										
Receipts	**(7 035)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(2 835)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 200)	-	-	-	-	-	-	-	-	-
Payments	**76 540**	**(5 371)**	**(7.0%)**	**(5 596)**	**(7.3%)**	**(10 967)**	**(14.3%)**	**-**	**-**	**(100.0%)**
Capital assets	76 540	(5 371)	(7.0%)	(5 596)	(7.3%)	(10 967)	(14.3%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**69 505**	**(5 371)**	**(7.7%)**	**(5 596)**	**(8.1%)**	**(10 967)**	**(15.8%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**11**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11	-	-	-	-	-	-	-	-	-
Payments	**(16)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**122 604**	**30 278**	**24.7%**	**(1 376)**	**(1.1%)**	**28 901**	**23.6%**	**8 261**	**(68.7%)**	**(116.7%)**
Cash/cash equivalents at the year begin:	5 375	5 375	100.0%	35 653	663.3%	5 375	100.0%	48 862	11.1%	(27.0%)
Cash/cash equivalents at the year end:	**127 979**	**35 653**	**27.9%**	**34 276**	**26.8%**	**34 276**	**26.8%**	**57 123**	**101.5%**	**(40.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 899	32.4%	866	14.8%	630	10.8%	2 459	42.0%	5 855	10.4%	-	-	(4 996)	(85.0%)
Receivables from Non-exchange Transactions - Property Rates	286	1.7%	181	1.1%	110	.6%	16 418	96.6%	16 996	30.3%	-	-	(12 774)	(75.0%)
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	3.3%	582	2.7%	420	2.0%	19 604	92.0%	21 305	38.0%	-	-	(15 969)	(75.0%)
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	152	1.3%	78	.7%	5	-	11 641	98.0%	11 876	21.2%	-	-	(15 394)	(129.0%)
Total By Income Source	**3 036**	**5.4%**	**1 707**	**3.0%**	**1 165**	**2.1%**	**50 123**	**89.5%**	**56 032**	**100.0%**	**-**	**-**	**(49 133)**	**(87.0%)**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 036	5.4%	1 707	3.0%	1 165	2.1%	50 123	89.5%	56 032	100.0%	-	-	(49 133)	(87.0%)
Total By Customer Group	**3 036**	**5.4%**	**1 707**	**3.0%**	**1 165**	**2.1%**	**50 123**	**89.5%**	**56 032**	**100.0%**	**-**	**-**	**(49 133)**	**(87.0%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 755	58.6%	1 447	30.8%	158	3.4%	343	7.3%	4 703	100.0%
Total	**2 755**	**58.6%**	**1 447**	**30.8%**	**158**	**3.4%**	**343**	**7.3%**	**4 703**	**100.0%**

Contact Details

Municipal Manager	F M Shoba	043 683 5000
Financial Manager	G P Hill	043 683 5002

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**107 702**	**56 947**	**52.9%**	**25 874**	**24.0%**	**82 821**	**76.9%**	**26 935**	**70.9%**	**(3.9%)**
Property rates	24 748	24 390	98.6%	4 154	16.8%	28 544	115.3%	3 504	83.9%	18.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	55	14.2%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	396	130	32.8%	131	33.2%	261	66.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	.6%	-
Rental of facilities and equipment	-	19	-	23	-	42	-	-	9.4%	(100.0%)
Interest earned - external investments	2 587	54	2.1%	172	6.7%	226	8.8%	1	.8%	15 663.7%
Interest earned - outstanding debtors	-	313	-	844	-	1 156	-	10	-	8 279.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	165	(7)	(4.0%)	15	9.1%	8	5.1%	7	4.6%	104.3%
Licences and permits	1 586	538	33.9%	446	28.1%	984	62.1%	520	18.5%	(14.3%)
Agency services	255	74	29.1%	60	23.5%	134	52.6%	57	38.5%	4.4%
Transfers recognised - operational	70 456	30 983	44.0%	20 102	28.5%	51 085	72.5%	21 574	78.0%	(6.8%)
Other own revenue	7 511	452	6.0%	(74)	(1.0%)	378	5.0%	1 205	100.5%	(106.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**137 349**	**26 501**	**19.3%**	**19 204**	**14.0%**	**45 705**	**33.3%**	**13 684**	**38.8%**	**40.3%**
Employee related costs	42 284	8 039	19.0%	7 634	18.1%	15 673	37.1%	7 416	37.4%	3.0%
Remuneration of councillors	6 878	1 801	26.2%	1 357	19.7%	3 158	45.9%	1 151	28.2%	18.0%
Debt impairment	11 861	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 401	1 506	23.5%	1 506	23.5%	3 012	47.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	413	-	139	-	552	-	-	-	(100.0%)
Other expenditure	69 925	14 743	21.1%	8 568	12.3%	23 311	33.3%	5 118	43.9%	67.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 647)**	**30 446**		**6 669**		**37 115**		**13 251**		
Transfers recognised - capital	-	7 206	-	7 106	-	14 312	-	7 782	42.4%	(8.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**32 090**	**301**	**.9%**	**1 895**	**5.9%**	**2 196**	**6.8%**	**2 606**	**6.8%**	**(27.3%)**
National Government	30 504	277	.9%	1 795	5.9%	2 072	6.8%	1 421	3.7%	26.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 504**	**277**	**.9%**	**1 795**	**5.9%**	**2 072**	**6.8%**	**1 421**	**3.7%**	**26.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	25	-	100	-	125	-	938	-	(89.3%)
Public contributions and donations	1 585	-	-	-	-	-	-	247	-	(100.0%)
Capital Expenditure Standard Classification	**32 090**	**301**	**.9%**	**1 895**	**5.9%**	**2 196**	**6.8%**	**2 606**	**6.8%**	**(27.3%)**
Governance and Administration	**9 771**	**-**	**-**	**97**	**1.0%**	**97**	**1.0%**	**210**	**3.2%**	**(54.0%)**
Executive & Council	2 444	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 650	-	-	-	-	-	-	-	-	-
Corporate Services	1 677	-	-	97	5.8%	97	5.8%	210	3.9%	(54.0%)
Community and Public Safety	**500**	**105**	**20.9%**	**809**	**161.9%**	**914**	**182.8%**	**959**	**16.8%**	**(15.6%)**
Community & Social Services	500	105	20.9%	809	161.9%	914	182.8%	959	16.8%	(15.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 618**	**197**	**.9%**	**989**	**4.6%**	**1 186**	**5.5%**	**1 421**	**5.6%**	**(30.4%)**
Planning and Development	1 200	-	-	-	-	-	-	-	-	-
Road Transport	20 418	197	1.0%	989	4.8%	1 186	5.8%	1 421	5.6%	(30.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**16**	**4.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	16	4.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**127 070**	**40 626**	**32.0%**	**31 962**	**25.2%**	**72 588**	**57.1%**	**34 762**	**68.0%**	**(8.1%)**
Ratepayers and other	**23 523**	**2 071**	**8.8%**	**3 737**	**15.9%**	**5 808**	**24.7%**	**34 751**	**315.3%**	**(89.2%)**
Government - operating	70 456	30 983	44.0%	20 102	28.5%	51 085	72.5%	-	43.9%	(100.0%)
Government - capital	30 504	7 206	23.6%	7 106	23.3%	14 312	46.9%	-	11.9%	(100.0%)
Interest	2 587	367	14.2%	1 016	39.3%	1 383	53.5%	11	7.1%	9 002.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(137 349)**	**(25 252)**	**18.4%**	**(18 021)**	**13.1%**	**(43 273)**	**31.5%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(49 162)	(24 839)	50.5%	(17 883)	36.4%	(42 721)	86.9%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(88 187)	(413)	.5%	(139)	.2%	(552)	.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(10 279)**	**15 374**	**(149.6%)**	**13 940**	**(135.6%)**	**29 315**	**(285.2%)**	**34 762**	**197.4%**	**(59.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**32 090**	**(301)**	**(.9%)**	**(1 895)**	**(5.9%)**	**(2 196)**	**(6.8%)**	**-**	**-**	**(100.0%)**
Capital assets	32 090	(301)	(.9%)	(1 895)	(5.9%)	(2 196)	(6.8%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**32 090**	**(301)**	**(.9%)**	**(1 895)**	**(5.9%)**	**(2 196)**	**(6.8%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 811**	**15 073**	**69.1%**	**12 045**	**55.2%**	**27 118**	**124.3%**	**34 762**	**(7 926.2%)**	**(65.3%)**
Cash/cash equivalents at the year begin:	5 926	7 393	124.7%	22 466	379.1%	7 393	124.7%	34 262	-	(34.4%)
Cash/cash equivalents at the year end:	**27 737**	**22 466**	**81.0%**	**34 511**	**124.4%**	**34 511**	**124.4%**	**69 024**	**5 554.4%**	**(50.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(129)	(.2%)	249	.5%	53 152	99.8%	-	-	53 272	96.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	.9%	8	.4%	1 896	98.7%	-	-	1 921	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	47.3%	0	21.4%	6	406.3%	(5)	(375.0%)	1	-	-	-	-	-
Total By Income Source	**(110)**	**(.2%)**	**257**	**.5%**	**55 054**	**99.7%**	**(5)**	**-**	**55 195**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18	23.3%	8	10.3%	51	66.4%	-	-	77	.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	(129)	(.2%)	249	.5%	54 997	99.8%	-	-	55 117	99.9%	-	-	-	-
Other	1	47.3%	0	21.4%	6	406.3%	(5)	(375.0%)	1	-	-	-	-	-
Total By Customer Group	**(110)**	**(.2%)**	**257**	**.5%**	**55 054**	**99.7%**	**(5)**	**-**	**55 195**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(678)	(137.1%)	24	4.9%	173	35.0%	975	197.2%	494	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(678)**	**(137.1%)**	**24**	**4.9%**	**173**	**35.0%**	**975**	**197.2%**	**494**	**100.0%**

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040 673 3095
Financial Manager	Paul Mahlasela	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**183 480**	**64 776**	**35.3%**	**58 253**	**31.7%**	**123 028**	**67.1%**	**37 059**	**68.8%**	**57.2%**
Property rates	24 470	5 560	22.7%	8 331	34.0%	13 891	56.8%	1 717	54.3%	385.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 894	5 745	18.6%	6 098	19.7%	11 843	38.3%	4 233	29.2%	44.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 693	983	12.8%	677	8.8%	1 659	21.6%	2 596	83.1%	(73.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	519	73	14.0%	53	10.2%	126	24.2%	-	6.5%	(100.0%)
Interest earned - external investments	2 000	229	11.4%	23	1.2%	252	12.6%	-	2.0%	(100.0%)
Interest earned - outstanding debtors	9 200	657	7.1%	762	8.3%	1 419	15.4%	159	5.1%	379.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	20	6.5%	75	25.0%	95	31.5%	-	2.6%	(100.0%)
Licences and permits	2 200	693	31.5%	551	25.1%	1 244	56.5%	-	17.7%	(100.0%)
Agency services	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 878	44 871	46.3%	35 100	36.2%	79 971	82.5%	28 354	97.5%	23.8%
Other own revenue	8 327	5 947	71.4%	6 582	79.0%	12 529	150.5%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**196 060**	**45 014**	**23.0%**	**42 685**	**21.8%**	**87 698**	**44.7%**	**34 520**	**47.7%**	**23.7%**
Employee related costs	65 526	18 115	27.6%	20 218	30.9%	38 333	58.5%	14 436	48.2%	40.1%
Remuneration of councillors	14 057	2 797	19.9%	2 848	20.3%	5 644	40.2%	2 905	43.2%	(2.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 473	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 147	10 159	43.9%	2 763	11.9%	12 922	55.8%	5 219	66.7%	(47.1%)
Other Materials	7 254	-	-	-	-	-	-	-	-	-
Contracted services	231	41	17.7%	40	17.2%	81	35.0%	95	67.0%	(58.3%)
Transfers and grants	690	-	-	-	-	-	-	-	-	-
Other expenditure	62 682	13 902	22.2%	16 816	26.8%	30 718	49.0%	11 865	41.1%	41.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 580)**	**19 762**		**15 568**		**35 330**		**2 539**		
Transfers recognised - capital	29 147	-	-	12 303	42.2%	12 303	42.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**109 334**	**9 919**	**9.1%**	**12 862**	**11.8%**	**22 781**	**20.8%**	**5 419**	**33.8%**	**137.3%**
National Government	55 379	5 969	10.8%	6 943	12.5%	12 912	23.3%	2 004	23.4%	246.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 379**	**5 969**	**10.8%**	**6 943**	**12.5%**	**12 912**	**23.3%**	**2 004**	**23.4%**	**246.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 954	3 950	7.3%	5 919	11.0%	9 869	18.3%	3 415	46.6%	73.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**109 334**	**9 919**	**9.1%**	**12 862**	**11.8%**	**22 781**	**20.8%**	**5 419**	**33.8%**	**137.3%**
Governance and Administration	**45 500**	**3 150**	**6.9%**	**5 625**	**12.4%**	**8 775**	**19.3%**	**3 080**	**53.0%**	**82.6%**
Executive & Council	2 500	-	-	35	1.4%	35	1.4%	604	30.7%	(94.3%)
Budget & Treasury Office	500	4	.8%	7	1.4%	11	2.2%	76	43.1%	(91.0%)
Corporate Services	42 500	3 146	7.4%	5 583	13.1%	8 730	20.5%	2 401	57.9%	132.6%
Community and Public Safety	**-**	**70**	**-**	**227**	**-**	**297**	**-**	**251**	**145.3%**	**(9.7%)**
Community & Social Services	-	70	-	227	-	297	-	251	145.3%	(9.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 034**	**6 699**	**13.1%**	**7 011**	**13.7%**	**13 710**	**26.9%**	**2 088**	**21.9%**	**235.8%**
Planning and Development	21 155	-	-	58	.3%	58	.3%	83	4.9%	(30.7%)
Road Transport	29 879	6 699	22.4%	6 953	23.3%	13 652	45.7%	2 005	23.4%	246.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15.3%**	**-**
Electricity	10 600	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 200	-	-	-	-	-	-	-	26.8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**212 627**	**77 141**	**36.3%**	**70 556**	**33.2%**	**147 697**	**69.5%**	**50 302**	**64.3%**	**40.3%**
Ratepayers and other	**75 402**	**18 599**	**24.7%**	**22 367**	**29.7%**	**40 967**	**54.3%**	**16 254**	**57.3%**	**37.6%**
Government - operating	96 878	44 871	46.3%	35 100	36.2%	79 971	82.5%	28 354	71.5%	23.8%
Government - capital	29 147	12 949	44.4%	12 303	42.2%	25 252	86.6%	5 353	82.8%	129.8%
Interest	11 200	722	6.4%	785	7.0%	1 507	13.5%	340	6.2%	130.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(196 059)**	**(45 065)**	**23.0%**	**(42 685)**	**21.8%**	**(87 749)**	**44.8%**	**(34 913)**	**47.8%**	**22.3%**
Suppliers and employees	(195 369)	(45 065)	23.1%	(42 685)	21.8%	(87 749)	44.9%	(34 913)	48.0%	22.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(690)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 568**	**32 077**	**193.6%**	**27 871**	**168.2%**	**59 947**	**361.8%**	**15 389**	**120.4%**	**81.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(51 040)**	**(13 003)**	**25.5%**	**(15 261)**	**29.9%**	**(28 264)**	**55.4%**	**(5 419)**	**33.8%**	**181.6%**
Capital assets	(51 040)	(13 003)	25.5%	(15 261)	29.9%	(28 264)	55.4%	(5 419)	33.8%	181.6%
Net Cash from/(used) Investing Activities	**(51 040)**	**(13 003)**	**25.5%**	**(15 261)**	**29.9%**	**(28 264)**	**55.4%**	**(5 419)**	**33.8%**	**181.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(34 472)**	**19 074**	**(55.3%)**	**12 610**	**(36.6%)**	**31 684**	**(91.9%)**	**9 970**	**81 475 585.4%**	**26.5%**
Cash/cash equivalents at the year begin:	1 121	1 121	100.0%	20 195	1 801.7%	1 121	100.0%	31 346	-	(35.6%)
Cash/cash equivalents at the year end:	**(33 351)**	**20 195**	**(60.6%)**	**32 805**	**(98.4%)**	**32 805**	**(98.4%)**	**41 316**	**86 074 895.8%**	**(20.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 463	20.4%	1 740	24.2%	359	5.0%	3 619	50.4%	7 182	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 863	84.4%	653	2.1%	4 309	13.5%	-	-	31 824	60.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	815	10.9%	1 501	20.2%	637	8.6%	4 493	60.3%	7 445	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 122	79.8%	14	.2%	172	2.7%	1 114	17.3%	6 421	12.1%	-	-	-	-
Total By Income Source	**34 263**	**64.8%**	**3 907**	**7.4%**	**5 477**	**10.4%**	**9 225**	**17.4%**	**52 872**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 220	93.7%	157	1.2%	175	1.3%	491	3.8%	13 043	24.7%	-	-	-	-
Commercial	1 203	27.6%	213	4.9%	159	3.6%	2 779	63.8%	4 354	8.2%	-	-	-	-
Households	20 841	58.7%	3 537	10.0%	5 143	14.5%	5 955	16.8%	35 475	67.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 263**	**64.8%**	**3 907**	**7.4%**	**5 477**	**10.4%**	**9 225**	**17.4%**	**52 872**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	912	30.8%	1 144	38.6%	904	30.5%	-	-	2 961	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**912**	**30.8%**	**1 144**	**38.6%**	**904**	**30.5%**	**-**	**-**	**2 961**	**100.0%**

Contact Details

Municipal Manager	KC Maneli	046 645 7451
Financial Manager	VC Makedama	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**60 605**	**19 517**	**32.2%**	**11 324**	**18.7%**	**30 841**	**50.9%**	**7 564**	**44.5%**	**49.7%**
Property rates	2 421	516	21.3%	434	17.9%	950	39.2%	459	30.8%	(5.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 869	3 337	14.0%	3 700	15.5%	7 037	29.5%	2 703	34.3%	36.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 676	326	19.5%	341	20.3%	667	39.8%	295	18.1%	15.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	9	10.2%	19	21.2%	28	31.4%	10	15.6%	82.4%
Interest earned - external investments	-	7	-	1	-	8	-	1	-	(17.6%)
Interest earned - outstanding debtors	-	9	-	45	-	54	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	7	14.8%	6	12.7%	14	27.5%	5	10.4%	32.3%
Licences and permits	3 630	581	16.0%	498	13.7%	1 079	29.7%	475	60.9%	4.9%
Agency services	115	7	6.1%	8	7.0%	15	13.1%	13	2.8%	(39.8%)
Transfers recognised - operational	28 106	13 203	47.0%	5 250	18.7%	18 453	65.7%	3 290	57.6%	59.6%
Other own revenue	650	1 513	232.7%	1 023	157.2%	2 536	389.9%	313	71.2%	226.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 389**	**16 012**	**20.7%**	**9 303**	**12.0%**	**25 315**	**32.7%**	**18 341**	**57.5%**	**(49.3%)**
Employee related costs	22 420	5 183	23.1%	4 758	21.2%	9 940	44.3%	4 668	45.1%	1.9%
Remuneration of councillors	2 473	522	21.1%	536	21.7%	1 058	42.8%	465	47.5%	15.4%
Debt impairment	8 740	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 452	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	19 242	5 207	27.1%	1 050	5.5%	6 257	32.5%	6 039	49.0%	(82.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 062	5 101	31.8%	2 959	18.4%	8 060	50.2%	7 170	83.5%	(58.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 784)**	**3 505**		**2 021**		**5 526**		**(10 777)**		
Transfers recognised - capital	11 136	3 712	33.3%	3 712	33.3%	7 424	66.7%	4 550	92.4%	(18.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**11 254**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
National Government	10 804	-	-	-	-	-	-	3 670	32.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 804**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	450	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 254**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
Governance and Administration	**485**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	485	-	-	-	-	-	-	-	-	-
Community and Public Safety	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	150	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 619**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**52.8%**	**(100.0%)**
Planning and Development	10	-	-	-	-	-	-	-	-	-
Road Transport	10 609	-	-	-	-	-	-	3 670	52.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**71 741**	**23 229**	**32.4%**	**15 036**	**21.0%**	**38 265**	**53.3%**	**12 114**	**54.8%**	**24.1%**
Ratepayers and other	**32 499**	**6 221**	**19.1%**	**6 028**	**18.5%**	**12 250**	**37.7%**	**4 274**	**36.3%**	**41.1%**
Government - operating	28 106	13 279	47.2%	5 250	18.7%	18 529	65.9%	3 290	60.1%	59.6%
Government - capital	11 136	3 712	33.3%	3 712	33.3%	7 424	66.7%	4 550	90.9%	(18.4%)
Interest	-	16	-	46	-	62	-	1	-	5 532.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(60 196)**	**(16 012)**	**26.6%**	**(9 303)**	**15.5%**	**(25 315)**	**42.1%**	**(14 672)**	**51.0%**	**(36.6%)**
Suppliers and employees	(60 196)	(16 012)	26.6%	(9 303)	15.5%	(25 315)	42.1%	(14 672)	93.3%	(36.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11 545**	**7 217**	**62.5%**	**5 733**	**49.7%**	**12 950**	**112.2%**	**(2 557)**	**77.5%**	**(324.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 254)**	**(2 797)**	**24.9%**	**(3 806)**	**33.8%**	**(6 603)**	**58.7%**	**(3 670)**	**32.9%**	**3.7%**
Capital assets	(11 254)	(2 797)	24.9%	(3 806)	33.8%	(6 603)	58.7%	(3 670)	32.9%	3.7%
Net Cash from/(used) Investing Activities	**(11 254)**	**(2 797)**	**24.9%**	**(3 806)**	**33.8%**	**(6 603)**	**58.7%**	**(3 670)**	**32.9%**	**3.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**291**	**4 420**	**1 519.8%**	**1 927**	**662.5%**	**6 347**	**2 182.4%**	**(6 227)**	**(204.9%)**	**(130.9%)**
Cash/cash equivalents at the year begin:	553	-	-	4 420	798.7%	-	-	13 068	118.4%	(66.2%)
Cash/cash equivalents at the year end:	**844**	**4 420**	**523.5%**	**6 347**	**751.8%**	**6 347**	**751.8%**	**6 841**	**698.4%**	**(7.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 747	21.7%	3 074	38.2%	1 930	24.0%	1 296	16.1%	8 048	35.5%
Bulk Water	385	6.9%	203	3.6%	171	3.1%	4 832	86.4%	5 591	24.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	870	14.7%	225	3.8%	4 821	81.5%	5 916	26.1%
Other	-	-	335	10.6%	171	5.5%	2 636	83.9%	3 142	13.8%
Total	**2 132**	**9.4%**	**4 482**	**19.7%**	**2 498**	**11.0%**	**13 586**	**59.9%**	**22 698**	**100.0%**

Contact Details

Municipal Manager	Simpiwo Caga	046 684 0034
Financial Manager	Ms Nonkululeko Marambana	046 684 0034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 290 629**	**333 696**	**25.9%**	**283 131**	**21.9%**	**616 827**	**47.8%**	**228 071**	**35.7%**	**24.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	162 281	38 330	23.6%	48 088	29.6%	86 418	53.3%	39 062	90.6%	23.1%
Service charges - sanitation revenue	74 984	18 530	24.7%	18 697	24.9%	37 227	49.6%	11 872	42.9%	57.5%
Service charges - refuse revenue	-	-	-	270	-	270	-	-	-	(100.0%)
Service charges - other	3 259	889	27.3%	894	27.4%	1 783	54.7%	817	49.8%	9.5%
Rental of facilities and equipment	277	75	27.1%	95	34.5%	170	61.6%	56	43.1%	68.8%
Interest earned - external investments	25 155	(3 780)	(15.0%)	6 184	24.6%	2 405	9.6%	8 316	20.7%	(25.6%)
Interest earned - outstanding debtors	29 318	6 750	23.0%	7 477	25.5%	14 228	48.5%	5 143	48.5%	45.4%
Dividends received	-	133	-	48	-	181	-	511	-	(90.7%)
Fines	10	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	639 696	271 358	42.4%	188 813	29.5%	460 171	71.9%	160 984	66.5%	17.3%
Other own revenue	355 650	1 411	.4%	12 563	3.5%	13 974	3.9%	894	.2%	1 305.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	417	-	(100.0%)
Operating Expenditure	**1 237 649**	**232 033**	**18.7%**	**263 661**	**21.3%**	**495 694**	**40.1%**	**209 374**	**37.3%**	**25.9%**
Employee related costs	488 525	105 274	21.5%	104 054	21.3%	209 328	42.8%	93 070	43.2%	11.8%
Remuneration of councillors	14 015	2 831	20.2%	2 835	20.2%	5 666	40.4%	2 684	45.9%	5.6%
Debt impairment	46 309	11 577	25.0%	11 577	25.0%	23 155	50.0%	16 056	50.0%	(27.9%)
Depreciation and asset impairment	104 174	26 044	25.0%	17 287	16.6%	43 331	41.6%	1 045	1.2%	1 554.4%
Finance charges	106	-	-	-	-	-	-	-	.9%	-
Bulk purchases	57 606	5 444	9.5%	13 885	24.1%	19 330	33.6%	4 153	18.2%	234.4%
Other Materials	-	-	-	-	-	-	-	5 383	-	(100.0%)
Contracted services	62 518	2 674	4.3%	6 085	9.7%	8 759	14.0%	10 122	22.1%	(39.9%)
Transfers and grants	4 319	-	-	-	-	-	-	1 784	44.6%	(100.0%)
Other expenditure	460 077	78 188	17.0%	107 938	23.5%	186 126	40.5%	75 076	42.5%	43.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**52 980**	**101 663**		**19 469**		**121 133**		**18 698**		
Transfers recognised - capital	470 998	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**523 978**	**43 427**	**8.3%**	**93 865**	**17.9%**	**137 292**	**26.2%**	**(427)**	**8.6%**	**(22 077.9%)**
National Government	470 998	42 356	9.0%	84 493	17.9%	126 849	26.9%	(1 880)	8.6%	(4 594.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**470 998**	**42 356**	**9.0%**	**84 493**	**17.9%**	**126 849**	**26.9%**	**(1 880)**	**8.6%**	**(4 594.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 980	1 071	2.0%	9 372	17.7%	10 443	19.7%	1 453	9.2%	545.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**523 978**	**43 427**	**8.3%**	**93 865**	**17.9%**	**137 292**	**26.2%**	**(427)**	**8.6%**	**(22 077.9%)**
Governance and Administration	**481 449**	**564**	**.1%**	**7 779**	**1.6%**	**8 343**	**1.7%**	**327**	**.1%**	**2 279.5%**
Executive & Council	474 261	149	-	7 224	1.5%	7 373	1.6%	173	-	4 084.9%
Budget & Treasury Office	3 794	171	4.5%	208	5.5%	380	10.0%	34	4.1%	509.0%
Corporate Services	3 393	244	7.2%	346	10.2%	590	17.4%	120	9.7%	188.1%
Community and Public Safety	**6 060**	**51**	**.8%**	**1 227**	**20.3%**	**1 279**	**21.1%**	**83**	**20.6%**	**1 370.1%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 962	51	1.0%	1 180	23.8%	1 232	24.8%	82	26.6%	1 341.9%
Housing	509	-	-	-	-	-	-	-	-	-
Health	589	-	-	47	8.0%	47	8.0%	2	.1%	2 781.7%
Economic and Environmental Services	**1 234**	**94**	**7.6%**	**135**	**11.0%**	**229**	**18.5%**	**41**	**.1%**	**227.1%**
Planning and Development	1 234	94	7.6%	135	11.0%	229	18.5%	41	.1%	227.1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 235**	**42 718**	**121.2%**	**84 724**	**240.5%**	**127 442**	**361.7%**	**(879)**	**116.3%**	**(9 740.2%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	28 256	42 677	151.0%	84 719	299.8%	127 396	450.9%	14 578	142.9%	481.1%
Waste Water Management	6 979	41	.6%	4	.1%	46	.7%	(15 457)	(232.3%)	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 760 072**	**601 055**	**34.1%**	**453 103**	**25.7%**	**1 054 157**	**59.9%**	**370 142**	**51.0%**	**22.4%**
Ratepayers and other	**583 405**	**182 857**	**31.3%**	**112 478**	**19.3%**	**295 335**	**50.6%**	**69 721**	**25.5%**	**61.3%**
Government - operating	641 196	264 849	41.3%	201 158	31.4%	466 007	72.7%	183 084	76.5%	9.9%
Government - capital	480 998	139 075	28.9%	133 282	27.7%	272 357	56.6%	109 021	41.2%	22.3%
Interest	54 473	14 274	26.2%	6 184	11.4%	20 458	37.6%	8 316	31.3%	(25.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 217 851)**	**(355 435)**	**29.2%**	**(539 767)**	**44.3%**	**(895 202)**	**73.5%**	**(309 601)**	**79.9%**	**74.3%**
Suppliers and employees	(1 211 926)	(355 435)	29.3%	(538 102)	44.4%	(893 538)	73.7%	(309 601)	79.9%	73.8%
Finance charges	(106)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 819)	-	-	(1 665)	28.6%	(1 665)	28.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**542 222**	**245 619**	**45.3%**	**(86 664)**	**(16.0%)**	**158 955**	**29.3%**	**60 541**	**14.1%**	**(243.2%)**
Cash Flow from Investing Activities										
Receipts	**0**	**89**	**8 925 400.0%**	**-**	**-**	**89**	**8 925 400.0%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	89	-	-	-	89	-	-	-	-
Decrease in non-current debtors	0	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(543 222)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(543 222)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(543 222)**	**89**	**-**	**-**	**-**	**89**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 000)**	**245 709**	**(24 570.8%)**	**(86 664)**	**8 666.4%**	**159 044**	**(15 904.4%)**	**60 541**	**60.6%**	**(243.2%)**
Cash/cash equivalents at the year begin:	374 136	734 057	196.2%	979 765	261.9%	734 057	196.2%	809 271	(102.0%)	21.1%
Cash/cash equivalents at the year end:	**373 136**	**979 765**	**262.6%**	**893 101**	**239.3%**	**893 101**	**239.3%**	**869 812**	**(143.6%)**	**2.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 044	16.3%	14 351	6.3%	9 927	4.4%	166 287	73.1%	227 610	51.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	13 250	9.1%	6 074	4.2%	5 990	4.1%	120 146	82.6%	145 461	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	.1%	1	.2%	0	-	668	99.8%	670	.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 483	12.2%	2 270	3.7%	2 154	3.5%	49 241	80.5%	61 148	13.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	966	9.8%	891	9.0%	432	4.4%	7 576	76.8%	9 865	2.2%	-	-	-	-
Total By Income Source	**58 744**	**13.2%**	**23 586**	**5.3%**	**18 503**	**4.2%**	**343 921**	**77.3%**	**444 755**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 704	9.6%	2 718	4.6%	2 349	3.9%	48 720	81.9%	59 491	13.4%	-	-	-	-
Commercial	5 532	22.7%	1 811	7.4%	1 174	4.8%	15 895	65.1%	24 412	5.5%	-	-	-	-
Households	46 909	13.3%	18 785	5.3%	14 749	4.2%	273 485	77.3%	353 928	79.6%	-	-	-	-
Other	600	8.7%	272	3.9%	230	3.3%	5 821	84.1%	6 923	1.6%	-	-	-	-
Total By Customer Group	**58 744**	**13.2%**	**23 586**	**5.3%**	**18 503**	**4.2%**	**343 921**	**77.3%**	**444 755**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(69)	18.7%	(85)	23.0%	(16)	4.4%	(199)	53.9%	(369)	100.0%
Total	**(69)**	**18.7%**	**(85)**	**23.0%**	**(16)**	**4.4%**	**(199)**	**53.9%**	**(369)**	**100.0%**

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Mr Nkosinathi Soga	043 701 5200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**220 810**	**98 616**	**44.7%**	**42 342**	**19.2%**	**140 958**	**63.8%**	**41 312**	**71.9%**	**2.5%**
Property rates	21 900	23 434	107.0%	35	.2%	23 470	107.2%	(48)	158.9%	(174.1%)
Property rates - penalties and collection charges	848	197	23.3%	-	-	197	23.3%	173	-	(100.0%)
Service charges - electricity revenue	79 229	22 976	29.0%	18 851	23.8%	41 828	52.8%	14 011	52.2%	34.5%
Service charges - water revenue	22 004	8 181	37.2%	2 095	9.5%	10 276	46.7%	8 049	86.4%	(74.0%)
Service charges - sanitation revenue	6 188	17 854	288.5%	43	.7%	17 897	289.2%	6	289.2%	619.8%
Service charges - refuse revenue	13 831	2 462	17.8%	-	-	2 462	17.8%	3 456	96.8%	(100.0%)
Service charges - other	226	1 259	557.4%	2 464	1 091.5%	3 723	1 648.9%	49	28.4%	4 919.5%
Rental of facilities and equipment	1 654	477	28.9%	446	27.0%	923	55.8%	460	60.8%	(3.1%)
Interest earned - external investments	80	25	31.4%	12	15.2%	37	46.6%	16	253.0%	(24.7%)
Interest earned - outstanding debtors	6 890	1 372	19.9%	1 765	25.6%	3 138	45.5%	1 137	56.0%	55.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	119	65	54.5%	11	9.0%	76	63.5%	44	63.4%	(75.8%)
Licences and permits	3 126	508	16.2%	105	3.4%	613	19.6%	83	33.8%	26.3%
Agency services	16 214	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 022	19 651	42.7%	15 160	32.9%	34 811	75.6%	13 664	75.0%	11.0%
Other own revenue	2 480	155	6.2%	1 354	54.6%	1 508	60.8%	211	17.5%	541.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 866**	**55 373**	**22.6%**	**46 260**	**18.9%**	**101 632**	**41.5%**	**42 473**	**48.2%**	**8.9%**
Employee related costs	66 757	17 466	26.2%	18 611	27.9%	36 076	54.0%	15 969	48.5%	16.5%
Remuneration of councillors	6 220	1 458	23.4%	1 504	24.2%	2 962	47.6%	1 464	48.5%	2.7%
Debt impairment	8 112	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 686	-	-	-	-	-	-	-	-	-
Finance charges	559	-	-	-	-	-	-	95	36.0%	(100.0%)
Bulk purchases	50 596	12 735	25.2%	10 473	20.7%	23 208	45.9%	9 714	49.4%	7.8%
Other Materials	-	234	-	-	-	234	-	2 163	41.4%	(100.0%)
Contracted services	4 903	692	14.1%	2 321	47.3%	3 013	61.4%	758	26.0%	206.0%
Transfers and grants	169	2 054	1 216.9%	4 321	2 559.8%	6 375	3 776.7%	-	-	(100.0%)
Other expenditure	49 864	20 734	41.6%	9 030	18.1%	29 764	59.7%	12 309	60.2%	(26.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 055)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Transfers recognised - capital	14 104	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
National Government	-	2 615	-	-	-	2 615	-	986	15.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	775	-	-	-	775	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**582**	**149.7%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	582	149.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**404**	**3.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	3 391	-	-	-	3 391	-	404	3.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**207 569**	**1 513 502**	**729.2%**	**2 425 421**	**1 168.5%**	**3 938 923**	**1 897.6%**	**37 422**	**48.9%**	**6 381.3%**
Ratepayers and other	**142 664**	**1 486 835**	**1 042.2%**	**1 039 918**	**728.9%**	**2 526 752**	**1 771.1%**	**25 609**	**48.9%**	**3 960.7%**
Government - operating	46 658	16 181	34.7%	1 208 365	2 589.8%	1 224 546	2 624.5%	11 804	50.4%	10 136.6%
Government - capital	14 058	4 652	33.1%	-	-	4 652	33.1%	-	58.9%	-
Interest	4 188	5 835	139.3%	177 138	4 229.5%	182 973	4 368.8%	8	.3%	2 154 080.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(179 051)**	**(1 838 406)**	**1 026.7%**	**(3 378 502)**	**1 886.9%**	**(5 216 908)**	**2 913.6%**	**(42 480)**	**46.9%**	**7 853.2%**
Suppliers and employees	(178 883)	(1 651 808)	923.4%	(3 095 984)	1 730.7%	(4 747 792)	2 654.1%	(42 480)	47.0%	7 188.2%
Finance charges	-	-	-	-	-	-	-	-	30.1%	-
Transfers and grants	(169)	(186 598)	110 543.7%	(282 518)	167 368.4%	(469 116)	277 912.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**28 517**	**(324 904)**	**(1 139.3%)**	**(953 081)**	**(3 342.1%)**	**(1 277 985)**	**(4 481.5%)**	**(5 058)**	**109.6%**	**18 743.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**(18 560)**	**-**	**-**	**-**	**(18 560)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	(18 561)	-	-	-	(18 561)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 953)**	**5 564**	**(39.9%)**	**-**	**-**	**5 564**	**(39.9%)**	**-**	**9.8%**	**-**
Capital assets	(13 953)	5 564	(39.9%)	-	-	5 564	(39.9%)	-	9.8%	-
Net Cash from/(used) Investing Activities	**(13 953)**	**(12 996)**	**93.1%**	**-**	**-**	**(12 996)**	**93.1%**	**-**	**9.7%**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**625**	**-**	**2 668**	**-**	**3 293**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	-	2 668	-	3 293	-	-	-	(100.0%)
Payments	**(331)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(331)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(331)**	**625**	**(188.9%)**	**2 668**	**(806.1%)**	**3 293**	**(995.1%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**14 233**	**(337 274)**	**(2 369.6%)**	**(950 413)**	**(6 677.5%)**	**(1 287 688)**	**(9 047.1%)**	**(5 058)**	**(45.3%)**	**18 690.9%**
Cash/cash equivalents at the year begin:	(3 176)	2 278	(71.7%)	(334 996)	10 547.7%	2 278	(71.7%)	25 793	(1 453.8%)	(1 398.8%)
Cash/cash equivalents at the year end:	**11 057**	**(334 996)**	**(3 029.7%)**	**(1 285 409)**	**(11 625.2%)**	**(1 285 409)**	**(11 625.2%)**	**20 735**	**(170.2%)**	**(6 299.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 000	29.6%	559	16.5%	600	17.7%	1 224	36.2%	3 382	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 899	76.2%	352	9.2%	166	4.4%	389	10.2%	3 805	29.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	682	28.3%	1 338	55.5%	243	10.1%	146	6.0%	2 410	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	513	60.3%	108	12.8%	79	9.3%	151	17.7%	850	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	898	42.7%	334	15.9%	290	13.8%	580	27.6%	2 101	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	66.0%	28	10.6%	20	7.8%	41	15.7%	263	2.1%	-	-	-	-
Total By Income Source	**6 165**	**48.1%**	**2 719**	**21.2%**	**1 398**	**10.9%**	**2 530**	**19.7%**	**12 812**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	838	23.6%	91	2.6%	94	2.7%	2 530	71.2%	3 553	27.7%	-	-	-	-
Commercial	1 300	44.9%	1 354	46.8%	243	8.4%	-	-	2 897	22.6%	-	-	-	-
Households	222	8.9%	1 234	49.2%	1 052	41.9%	-	-	2 508	19.6%	-	-	-	-
Other	3 805	98.7%	40	1.0%	10	.2%	-	-	3 855	30.1%	-	-	-	-
Total By Customer Group	**6 165**	**48.1%**	**2 719**	**21.2%**	**1 398**	**10.9%**	**2 530**	**19.7%**	**12 812**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	256	19.2%	-	-	1 077	80.8%	1 332	35.5%
Trade Creditors	172	93.1%	13	6.9%	-	-	-	-	185	4.9%
Auditor-General	702	31.4%	18	.8%	653	29.2%	865	38.7%	2 238	59.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**874**	**23.3%**	**286**	**7.6%**	**653**	**17.4%**	**1 942**	**51.7%**	**3 755**	**100.0%**

Contact Details

Municipal Manager	MS Tantsi	048 801 5005
Financial Manager	L Tukwayo	048 801 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**54 550**	**18 323**	**33.6%**	**1 663**	**3.0%**	**19 986**	**36.6%**	**7 194**	**58.0%**	**(76.9%)**
Property rates	1 580	2 396	151.6%	2	.1%	2 398	151.8%	(2 179)	(143.7%)	(100.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	(9)	-	(100.0%)
Service charges - electricity revenue	6 293	1 312	20.8%	419	6.7%	1 731	27.5%	1 294	63.4%	(67.6%)
Service charges - water revenue	1 505	1 606	106.7%	518	34.4%	2 124	141.2%	138	-	274.7%
Service charges - sanitation revenue	2 031	614	30.2%	208	10.2%	822	40.5%	311	-	(33.3%)
Service charges - refuse revenue	1 604	619	38.6%	203	12.6%	822	51.2%	249	93.4%	(18.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	60	13	22.2%	4	7.4%	18	29.6%	12	63.4%	(64.2%)
Interest earned - external investments	238	161	67.5%	149	62.6%	310	130.1%	36	34.0%	314.3%
Interest earned - outstanding debtors	1 133	374	33.0%	132	11.6%	506	44.7%	234	107.5%	(43.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	550	1	.2%	-	-	1	.2%	0	.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	7 435	78	1.0%	26	.4%	104	1.4%	1 466	28.8%	(98.2%)
Transfers recognised - operational	28 404	11 141	39.2%	-	-	11 141	39.2%	5 731	78.6%	(100.0%)
Other own revenue	3 717	8	.2%	2	-	9	.3%	(90)	2.0%	(102.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**61 661**	**15 222**	**24.7%**	**5 682**	**9.2%**	**20 904**	**33.9%**	**10 188**	**51.5%**	**(44.2%)**
Employee related costs	20 857	6 029	28.9%	2 427	11.6%	8 456	40.5%	3 028	42.9%	(19.8%)
Remuneration of councillors	2 540	580	22.8%	193	7.6%	774	30.5%	309	43.0%	(37.3%)
Debt impairment	1 180	-	-	-	-	-	-	-	421.4%	-
Depreciation and asset impairment	6 244	-	-	-	-	-	-	-	-	-
Finance charges	-	34	-	11	-	45	-	(3)	9.5%	(498.1%)
Bulk purchases	9 049	3 090	34.1%	951	10.5%	4 041	44.7%	1 490	63.4%	(36.2%)
Other Materials	-	-	-	-	-	-	-	319	25.2%	(100.0%)
Contracted services	-	-	-	-	-	-	-	228	-	(100.0%)
Transfers and grants	2 911	883	30.3%	256	8.8%	1 138	39.1%	888	47.6%	(71.2%)
Other expenditure	18 880	4 607	24.4%	1 844	9.8%	6 451	34.2%	3 929	86.7%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 111)**	**3 101**		**(4 019)**		**(918)**		**(2 995)**		
Transfers recognised - capital	14 397	2 328	16.2%	882	6.1%	3 210	22.3%	3 277	25.4%	(73.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**3 434**	**-**	**1 139**	**-**	**4 573**	**-**	**1 087**	**13.2%**	**4.8%**
National Government	-	2 226	-	865	-	3 091	-	1 075	13.1%	(19.6%)
Provincial Government	-	879	-	242	-	1 121	-	-	-	(100.0%)
District Municipality	-	149	-	-	-	149	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**3 254**	**-**	**1 107**	**-**	**4 360**	**-**	**1 075**	**13.1%**	**2.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32	-	32	-	64	-	12	-	166.0%
Public contributions and donations	-	148	-	-	-	148	-	-	-	-
Capital Expenditure Standard Classification	**-**	**3 434**	**-**	**1 139**	**-**	**4 573**	**-**	**1 087**	**13.2%**	**4.8%**
Governance and Administration	**-**	**20**	**-**	**20**	**-**	**39**	**-**	**12**	**.7%**	**62.8%**
Executive & Council	-	20	-	20	-	39	-	2	.1%	836.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	10	-	(100.0%)
Community and Public Safety	**-**	**2 375**	**-**	**865**	**-**	**3 239**	**-**	**1 075**	**47.5%**	**(19.6%)**
Community & Social Services	-	69	-	-	-	69	-	-	-	-
Sport And Recreation	-	505	-	102	-	607	-	1 075	45.1%	(90.5%)
Public Safety	-	1 800	-	762	-	2 563	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 028**	**-**	**242**	**-**	**1 270**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 028	-	242	-	1 270	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**12**	**-**	**12**	**-**	**25**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	12	-	12	-	25	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**72 052**	**30 205**	**41.9%**	**2 099**	**2.9%**	**32 304**	**44.8%**	**22 695**	**89.5%**	**(90.8%)**
Ratepayers and other	**24 123**	**3 622**	**15.0%**	**2 032**	**8.4%**	**5 655**	**23.4%**	**12 257**	**126.3%**	**(83.4%)**
Government - operating	32 614	15 558	47.7%	-	-	15 558	47.7%	8 029	70.8%	(100.0%)
Government - capital	14 397	10 864	75.5%	-	-	10 864	75.5%	1 541	66.4%	(100.0%)
Interest	918	161	17.5%	66	7.2%	227	24.7%	867	144.7%	(92.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 326)**	**(17 978)**	**35.0%**	**(4 247)**	**8.3%**	**(22 225)**	**43.3%**	**(18 318)**	**71.5%**	**(76.8%)**
Suppliers and employees	(23 397)	(12 396)	53.0%	(1 950)	8.3%	(14 345)	61.3%	(14 991)	115.3%	(87.0%)
Finance charges	(9 049)	(1 100)	12.2%	(724)	8.0%	(1 824)	20.2%	(66)	11.9%	1 004.2%
Transfers and grants	(18 880)	(4 482)	23.7%	(1 573)	8.3%	(6 055)	32.1%	(3 262)	38.9%	(51.8%)
Net Cash from/(used) Operating Activities	**20 726**	**12 227**	**59.0%**	**(2 148)**	**(10.4%)**	**10 079**	**48.6%**	**4 376**	**203.0%**	**(149.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**2 228**	**-**	**-**	**-**	**2 228**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	2 228	-	-	-	2 228	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(15 294)**	**(3 434)**	**22.5%**	**(1 872)**	**12.2%**	**(5 307)**	**34.7%**	**(1 827)**	**(210.1%)**	**2.5%**
Capital assets	(15 294)	(3 434)	22.5%	(1 872)	12.2%	(5 307)	34.7%	(1 827)	(210.1%)	2.5%
Net Cash from/(used) Investing Activities	**(15 294)**	**(1 207)**	**7.9%**	**(1 872)**	**12.2%**	**(3 079)**	**20.1%**	**(1 827)**	**(210.1%)**	**2.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 432**	**11 021**	**202.9%**	**(4 021)**	**(74.0%)**	**7 000**	**128.9%**	**2 549**	**137.0%**	**(257.7%)**
Cash/cash equivalents at the year begin:	-	12 965	-	23 986	-	12 965	-	13 762	46.9%	74.3%
Cash/cash equivalents at the year end:	**5 432**	**23 986**	**441.6%**	**19 965**	**367.5%**	**19 965**	**367.5%**	**16 311**	**97.4%**	**22.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	604	98.8%	-	-	-	-	7	1.2%	612	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**604**	**98.8%**	**-**	**-**	**-**	**-**	**7**	**1.2%**	**612**	**100.0%**

Contact Details

Municipal Manager	S J Dayi	045 846 0033
Financial Manager	Ms S du Toit	045 846 0033

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**44 940**	**10 318**	**23.0%**	**17 742**	**39.5%**	**28 060**	**62.4%**	**6 227**	**53.5%**	**184.9%**
Property rates	4 776	533	11.2%	1 026	21.5%	1 560	32.7%	587	23.5%	74.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 780	907	15.7%	755	13.1%	1 662	28.8%	849	34.7%	(11.1%)
Service charges - water revenue	450	78	17.2%	53	11.7%	130	28.9%	111	27.7%	(52.4%)
Service charges - sanitation revenue	600	108	18.0%	91	15.1%	199	33.1%	144	36.9%	(37.3%)
Service charges - refuse revenue	265	63	23.9%	56	21.3%	120	45.2%	59	150.1%	(3.8%)
Service charges - other	-	46	-	39	-	85	-	21	-	85.4%
Rental of facilities and equipment	200	35	17.6%	38	19.1%	73	36.7%	13	40.8%	199.3%
Interest earned - external investments	-	0	-	0	-	0	-	-	-	(100.0%)
Interest earned - outstanding debtors	1 245	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	59	12	20.7%	14	24.2%	26	44.9%	28	18.8%	(49.4%)
Licences and permits	200	-	-	77	38.7%	77	38.7%	-	-	(100.0%)
Agency services	6 652	1 675	25.2%	665	10.0%	2 340	35.2%	890	16.1%	(25.2%)
Transfers recognised - operational	22 760	6 500	28.6%	12 471	54.8%	18 970	83.3%	3 457	82.0%	260.7%
Other own revenue	1 488	360	24.2%	2 456	165.1%	2 817	189.3%	68	13.5%	3 501.2%
Gains on disposal of PPE	465	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	**54 895**	**7 845**	**14.3%**	**10 578**	**19.3%**	**18 423**	**33.6%**	**10 052**	**41.9%**	**5.2%**
Employee related costs	21 672	4 646	21.4%	5 811	26.8%	10 457	48.3%	4 798	53.2%	21.1%
Remuneration of councillors	1 997	447	22.4%	535	26.8%	982	49.2%	491	48.3%	9.0%
Debt impairment	7 704	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 733	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 568	-	-	1 374	20.9%	1 374	20.9%	1 120	46.8%	22.6%
Other Materials	2 830	104	3.7%	399	14.1%	503	17.8%	916	-	(56.5%)
Contracted services	127	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 037	2 647	29.3%	2 460	27.2%	5 107	56.5%	2 727	41.2%	(9.8%)
Loss on disposal of PPE	3 226	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 955)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Transfers recognised - capital	474	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**9 711**	**2 106**	**21.7%**	**-**	**-**	**2 106**	**21.7%**	**3 774**	**44.9%**	**(100.0%)**
National Government	9 186	2 106	22.9%	-	-	2 106	22.9%	3 774	50.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 186**	**2 106**	**22.9%**	**-**	**-**	**2 106**	**22.9%**	**3 774**	**50.6%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	525	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 711**	**2 106**	**21.7%**	**-**	**-**	**2 106**	**21.7%**	**3 774**	**44.9%**	**(100.0%)**
Governance and Administration	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	350	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 711**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**41.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	271	55.8%	(100.0%)
Sport And Recreation	2 711	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 650**	**2 106**	**31.7%**	**-**	**-**	**2 106**	**31.7%**	**3 503**	**54.4%**	**(100.0%)**
Planning and Development	175	-	-	-	-	-	-	-	-	-
Road Transport	6 475	2 106	32.5%	-	-	2 106	32.5%	3 503	57.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**54 422**	**17 948**	**33.0%**	**13 866**	**25.5%**	**31 814**	**58.5%**	**12 041**	**49.2%**	**15.2%**
Ratepayers and other	**19 613**	**4 426**	**22.6%**	**5 340**	**27.2%**	**9 766**	**49.8%**	**2 410**	**23.1%**	**121.6%**
Government - operating	23 903	11 505	48.1%	8 526	35.7%	20 031	83.8%	7 315	59.0%	16.5%
Government - capital	9 011	2 000	22.2%	-	-	2 000	22.2%	2 316	-	(100.0%)
Interest	1 895	16	.9%	1	-	17	.9%	0	-	6 162.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(43 206)**	**(15 155)**	**35.1%**	**(12 868)**	**29.8%**	**(28 023)**	**64.9%**	**(10 401)**	**61.3%**	**23.7%**
Suppliers and employees	(43 206)	(15 155)	35.1%	(12 868)	29.8%	(28 023)	64.9%	(10 401)	61.3%	23.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11 216**	**2 793**	**24.9%**	**999**	**8.9%**	**3 791**	**33.8%**	**1 640**	**6.6%**	**(39.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 011)**	**(3 929)**	**35.7%**	**(74)**	**.7%**	**(4 003)**	**36.4%**	**(4 086)**	**53.8%**	**(98.2%)**
Capital assets	(11 011)	(3 929)	35.7%	(74)	.7%	(4 003)	36.4%	(4 086)	53.8%	(98.2%)
Net Cash from/(used) Investing Activities	**(11 011)**	**(3 929)**	**35.7%**	**(74)**	**.7%**	**(4 003)**	**36.4%**	**(4 086)**	**53.8%**	**(98.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**205**	**(1 136)**	**(554.1%)**	**924**	**450.8%**	**(212)**	**(103.3%)**	**(2 446)**	**(334.6%)**	**(137.8%)**
Cash/cash equivalents at the year begin:	-	-	-	(1 136)	-	-	-	(2 174)	-	(47.8%)
Cash/cash equivalents at the year end:	**205**	**(1 136)**	**(554.1%)**	**(212)**	**(103.3%)**	**(212)**	**(103.3%)**	**(4 620)**	**(334.6%)**	**(95.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	898	10.3%	246	2.8%	266	3.1%	7 289	83.8%	8 699	15.1%	45	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	786	10.7%	319	4.3%	364	4.9%	5 882	80.0%	7 351	12.7%	7	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 191	11.9%	511	5.1%	559	5.6%	7 722	77.4%	9 983	17.3%	48	.5%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	872	10.4%	215	2.6%	256	3.0%	7 073	84.1%	8 415	14.6%	11	.1%	-	-
Receivables from Exchange Transactions - Waste Management	786	10.5%	222	3.0%	265	3.5%	6 217	83.0%	7 490	13.0%	7	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 528	9.7%	173	1.1%	196	1.2%	13 864	88.0%	15 762	27.3%	1 315	8.3%	-	-
Total By Income Source	**6 061**	**10.5%**	**1 687**	**2.9%**	**1 905**	**3.3%**	**48 047**	**83.3%**	**57 700**	**100.0%**	**1 433**	**2.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	308	13.0%	191	8.0%	192	8.1%	1 681	70.9%	2 372	4.1%	324	13.7%	-	-
Commercial	362	18.4%	181	9.2%	267	13.6%	1 157	58.8%	1 967	3.4%	731	37.2%	-	-
Households	5 391	10.1%	1 315	2.5%	1 447	2.7%	45 208	84.7%	53 361	92.5%	377	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 061**	**10.5%**	**1 687**	**2.9%**	**1 905**	**3.3%**	**48 047**	**83.3%**	**57 700**	**100.0%**	**1 433**	**2.5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	374	100.0%	-	-	-	-	-	-	374	4.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	168	24.7%	128	18.8%	132	19.4%	252	37.1%	678	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	284	100.0%	-	-	-	-	-	-	284	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	6.0%	1 557	48.2%	1 478	45.7%	2	-	3 232	34.2%
Auditor-General	925	20.0%	22	.5%	501	10.9%	3 168	68.6%	4 617	48.8%
Other	269	100.0%	-	-	-	-	-	-	269	2.8%
Total	**2 214**	**23.4%**	**1 707**	**18.1%**	**2 111**	**22.3%**	**3 422**	**36.2%**	**9 454**	**100.0%**

Contact Details

Municipal Manager	Mr G Sgojo	045 967 0882
Financial Manager	Ms L Labuschange	045 967 0882

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**525 673**	**237 641**	**45.2%**	**119 081**	**22.7%**	**356 722**	**67.9%**	**82 393**	**57.9%**	**44.5%**
Property rates	68 611	74 572	108.7%	(225)	(.3%)	74 347	108.4%	3 424	143.6%	(106.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 963	42 651	25.7%	40 972	24.7%	83 623	50.4%	30 558	45.0%	34.1%
Service charges - water revenue	30 706	8 739	28.5%	8 483	27.6%	17 223	56.1%	3 780	42.4%	124.4%
Service charges - sanitation revenue	21 556	22 510	104.4%	34	.2%	22 544	104.6%	(534)	128.1%	(106.3%)
Service charges - refuse revenue	27 986	7 915	28.3%	7 282	26.0%	15 198	54.3%	4 053	57.5%	79.7%
Service charges - other	93	5	5.1%	11	11.4%	15	16.5%	3	-	268.9%
Rental of facilities and equipment	2 476	629	25.4%	599	24.2%	1 229	49.6%	467	43.4%	28.4%
Interest earned - external investments	5 460	-	-	4 039	74.0%	4 039	74.0%	1 657	53.6%	143.8%
Interest earned - outstanding debtors	21 482	4 241	19.7%	7 013	32.6%	11 254	52.4%	3 756	43.7%	86.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	347	35	10.2%	53	15.2%	88	25.3%	101	31.2%	(48.1%)
Licences and permits	3 889	892	22.9%	1 064	27.4%	1 956	50.3%	1 014	53.5%	4.9%
Agency services	43 350	1 098	2.5%	1 214	2.8%	2 311	5.3%	806	3.1%	50.6%
Transfers recognised - operational	122 288	71 859	58.8%	46 591	38.1%	118 450	96.9%	32 457	70.0%	43.5%
Other own revenue	11 466	2 493	21.7%	1 948	17.0%	4 442	38.7%	851	20.8%	129.0%
Gains on disposal of PPE	-	1	-	3	-	4	-	1	-	572.6%
Operating Expenditure	**524 390**	**96 610**	**18.4%**	**96 166**	**18.3%**	**192 776**	**36.8%**	**118 101**	**49.0%**	**(18.6%)**
Employee related costs	143 513	33 592	23.4%	31 438	21.9%	65 030	45.3%	27 209	43.4%	15.5%
Remuneration of councillors	18 795	4 463	23.7%	4 523	24.1%	8 985	47.8%	4 656	49.9%	(2.9%)
Debt impairment	80 343	-	-	-	-	-	-	15 233	61.5%	(100.0%)
Depreciation and asset impairment	18 263	-	-	-	-	-	-	-	-	-
Finance charges	2 930	108	3.7%	791	27.0%	898	30.7%	1 426	51.0%	(44.6%)
Bulk purchases	131 757	40 968	31.1%	36 483	27.7%	77 451	58.8%	43 322	58.0%	(15.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 084	410	10.0%	1 280	31.3%	1 690	41.4%	482	3.2%	165.4%
Transfers and grants	7 627	747	9.8%	1 233	16.2%	1 980	26.0%	671	-	83.7%
Other expenditure	117 079	16 323	13.9%	20 418	17.4%	36 741	31.4%	25 101	72.7%	(18.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**69 663**	**8 217**	**11.8%**	**8 838**	**12.7%**	**17 055**	**24.5%**	**15 425**	**19.1%**	**(42.7%)**
National Government	34 322	3 347	9.8%	8 590	25.0%	11 937	34.8%	1 757	7.7%	388.8%
Provincial Government	-	-	-	-	-	-	-	-	1.9%	-
District Municipality	-	1 674	-	187	-	1 861	-	8	1.2%	2 348.8%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 322**	**5 022**	**14.6%**	**8 776**	**25.6%**	**13 798**	**40.2%**	**1 765**	**7.5%**	**397.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 340	3 195	9.0%	61	.2%	3 256	9.2%	13 660	42.3%	(99.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**69 663**	**8 217**	**11.8%**	**8 838**	**12.7%**	**17 055**	**24.5%**	**15 425**	**19.1%**	**(42.7%)**
Governance and Administration	**-**	**-**	**-**	**3**	**-**	**3**	**-**	**151**	**13.4%**	**(98.3%)**
Executive & Council	-	-	-	-	-	-	-	151	8.9%	(100.0%)
Budget & Treasury Office	-	-	-	3	-	3	-	-	13.9%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 848**	**1 077**	**5.7%**	**4 343**	**23.0%**	**5 420**	**28.8%**	**314**	**1.5%**	**1 281.0%**
Community & Social Services	13 578	1 007	7.4%	3 595	26.5%	4 602	33.9%	171	2.0%	1 996.6%
Sport And Recreation	5 000	70	1.4%	733	14.7%	803	16.1%	120	.8%	513.2%
Public Safety	270	-	-	15	5.4%	15	5.4%	23	13.7%	(37.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 504**	**5 923**	**13.3%**	**4 309**	**9.7%**	**10 231**	**23.0%**	**14 294**	**37.4%**	**(69.9%)**
Planning and Development	2 666	-	-	606	22.7%	606	22.7%	-	-	(100.0%)
Road Transport	41 838	5 923	14.2%	3 703	8.9%	9 625	23.0%	14 294	41.7%	(74.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 310**	**1 217**	**19.3%**	**183**	**2.9%**	**1 401**	**22.2%**	**665**	**13.4%**	**(72.4%)**
Electricity	3 882	263	6.8%	99	2.6%	362	9.3%	608	12.8%	(83.7%)
Water	562	-	-	-	-	-	-	-	-	-
Waste Water Management	1 866	955	51.2%	84	4.5%	1 039	55.7%	58	2 414.6%	46.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**479 439**	**149 607**	**31.2%**	**134 848**	**28.1%**	**284 455**	**59.3%**	**105 309**	**54.6%**	**28.1%**
Ratepayers and other	**314 498**	**77 484**	**24.6%**	**82 874**	**26.4%**	**160 357**	**51.0%**	**70 771**	**48.3%**	**17.1%**
Government - operating	123 179	49 760	40.4%	47 007	38.2%	96 767	78.6%	32 457	74.1%	44.8%
Government - capital	34 537	21 597	62.5%	-	-	21 597	62.5%	-	31.0%	-
Interest	7 225	767	10.6%	4 968	68.8%	5 734	79.4%	2 081	70.0%	138.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(394 540)**	**(95 089)**	**24.1%**	**(95 507)**	**24.2%**	**(190 595)**	**48.3%**	**(101 618)**	**46.0%**	**(6.0%)**
Suppliers and employees	(189 773)	(94 263)	49.7%	(94 123)	49.6%	(188 386)	99.3%	(100 717)	45.7%	(6.5%)
Finance charges	(130 826)	(79)	.1%	(155)	.1%	(233)	.2%	(230)	68.6%	(32.8%)
Transfers and grants	(73 941)	(747)	1.0%	(1 229)	1.7%	(1 977)	2.7%	(671)	-	83.2%
Net Cash from/(used) Operating Activities	**84 899**	**54 518**	**64.2%**	**39 341**	**46.3%**	**93 860**	**110.6%**	**3 691**	**2 057.6%**	**965.8%**
Cash Flow from Investing Activities										
Receipts	**35 625**	**1**	**-**	**3**	**-**	**4**	**-**	**1**	**-**	**572.6%**
Proceeds on disposal of PPE	35 625	1	-	3	-	4	-	1	-	572.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(69 662)**	**(8 217)**	**11.8%**	**(11 029)**	**15.8%**	**(19 246)**	**27.6%**	**(3 416)**	**7.7%**	**222.8%**
Capital assets	(69 662)	(8 217)	11.8%	(11 029)	15.8%	(19 246)	27.6%	(3 416)	7.7%	222.8%
Net Cash from/(used) Investing Activities	**(34 037)**	**(8 216)**	**24.1%**	**(11 025)**	**32.4%**	**(19 242)**	**56.5%**	**(3 416)**	**12.3%**	**222.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 715)**	**(29)**	**1.7%**	**(636)**	**37.1%**	**(665)**	**38.8%**	**(1 196)**	**48.6%**	**(46.8%)**
Repayment of borrowing	(1 715)	(29)	1.7%	(636)	37.1%	(665)	38.8%	(1 196)	48.6%	(46.8%)
Net Cash from/(used) Financing Activities	**(1 715)**	**(29)**	**1.7%**	**(636)**	**37.1%**	**(665)**	**38.8%**	**(1 196)**	**(9.1%)**	**(46.8%)**
Net Increase/(Decrease) in cash held	**49 147**	**46 273**	**94.2%**	**27 680**	**56.3%**	**73 953**	**150.5%**	**(921)**	**(62.0%)**	**(3 106.6%)**
Cash/cash equivalents at the year begin:	56 406	124 435	220.6%	170 708	302.6%	124 435	220.6%	203 377	86.8%	(16.1%)
Cash/cash equivalents at the year end:	**105 553**	**170 708**	**161.7%**	**198 388**	**188.0%**	**198 388**	**188.0%**	**202 456**	**125.0%**	**(2.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 135	3.5%	2 507	2.8%	2 219	2.5%	80 630	91.1%	88 491	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 240	32.6%	3 271	14.7%	1 286	5.8%	10 431	46.9%	22 229	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 131	4.2%	3 180	3.3%	2 593	2.7%	87 562	89.8%	97 467	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 642	2.3%	1 411	2.0%	1 278	1.8%	66 943	93.9%	71 273	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 673	3.0%	2 249	2.5%	1 231	1.4%	82 206	93.0%	88 358	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	112 937	100.0%	112 937	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 598	5.2%	995	2.0%	-	-	46 512	92.8%	50 104	9.4%	-	-	-	-
Total By Income Source	**21 420**	**4.0%**	**13 612**	**2.6%**	**8 607**	**1.6%**	**487 220**	**91.8%**	**530 859**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 342	28.9%	1 165	25.0%	586	12.6%	1 559	33.5%	4 652	.9%	-	-	-	-
Commercial	10 401	25.9%	4 738	11.8%	1 505	3.7%	23 525	58.6%	40 169	7.6%	-	-	-	-
Households	9 677	2.0%	7 708	1.6%	6 516	1.4%	451 612	95.0%	475 514	89.6%	-	-	-	-
Other	-	-	-	-	-	-	10 524	100.0%	10 524	2.0%	-	-	-	-
Total By Customer Group	**21 420**	**4.0%**	**13 612**	**2.6%**	**8 607**	**1.6%**	**487 220**	**91.8%**	**530 859**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 751	84.4%	550	9.8%	325	5.8%	-	-	5 626	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 751**	**84.4%**	**550**	**9.8%**	**325**	**5.8%**	**-**	**-**	**5 626**	**100.0%**

Contact Details

Municipal Manager	G Brown	045 807 2746
Financial Manager	Lindiwe Ngeno	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**141 446**	**84 841**	**60.0%**	**56 496**	**39.9%**	**141 337**	**99.9%**	**46 247**	**46.4%**	**22.2%**
Property rates	-	219	-	146	-	365	-	5 089	172.2%	(97.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	213	66	30.9%	65	30.5%	131	61.4%	169	.8%	(61.6%)
Rental of facilities and equipment	690	189	27.4%	323	46.8%	512	74.2%	133	86.7%	142.9%
Interest earned - external investments	200	-	-	-	-	-	-	-	5.7%	-
Interest earned - outstanding debtors	250	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 500	124	8.2%	73	4.9%	196	13.1%	39	27.8%	84.6%
Licences and permits	600	234	39.0%	161	26.8%	395	65.8%	280	336.3%	(42.6%)
Agency services	3 000	139	4.6%	135	4.5%	274	9.1%	97	11.7%	39.5%
Transfers recognised - operational	134 993	81 526	60.4%	53 987	40.0%	135 514	100.4%	33 658	51.3%	60.4%
Other own revenue	-	2 344	-	1 607	-	3 951	-	6 782	85.2%	(76.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 334**	**34 846**	**45.1%**	**61 236**	**79.2%**	**96 082**	**124.2%**	**29 686**	**65.6%**	**106.3%**
Employee related costs	-	14 835	-	19 444	-	34 279	-	26 174	62.3%	(25.7%)
Remuneration of councillors	13 326	1 920	14.4%	-	-	1 920	14.4%	2 145	-	(100.0%)
Debt impairment	1 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	13 613	-	13 613	-	-	-	(100.0%)
Contracted services	450	57	12.7%	104	23.2%	161	35.8%	-	-	(100.0%)
Transfers and grants	3 000	2 734	91.1%	-	-	2 734	91.1%	-	-	-
Other expenditure	59 057	15 300	25.9%	28 076	47.5%	43 375	73.4%	1 368	63.8%	1 952.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 112**	**49 995**		**(4 740)**		**45 255**		**16 561**		
Transfers recognised - capital	-	23 290	-	12 412	-	35 702	-	16 842	53.5%	(26.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**2**	**784**	**34 855.7%**	**7 425**	**329 999.9%**	**8 209**	**364 855.6%**	**-**	**24.7%**	**(100.0%)**
National Government	-	721	-	5 847	-	6 568	-	-	24.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**721**	**-**	**5 847**	**-**	**6 568**	**-**	**-**	**24.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	2	63	2 802.7%	1 578	70 153.2%	1 642	72 955.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**2**	**784**	**34 855.7%**	**7 425**	**329 999.9%**	**8 209**	**364 855.6%**	**-**	**24.7%**	**(100.0%)**
Governance and Administration	**1**	**-**	**-**	**996**	**72 700.7%**	**996**	**72 700.7%**	**-**	**-**	**(100.0%)**
Executive & Council	1	-	-	996	99 600.0%	996	99 600.0%	-	-	(100.0%)
Budget & Treasury Office	0	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6.4%**	**-**
Community & Social Services	0	-	-	-	-	-	-	-	6.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**0**	**784**	**174 278.4%**	**6 429**	**1 428 666.2%**	**7 213**	**1 602 944.7%**	**-**	**23.8%**	**(100.0%)**
Planning and Development	0	-	-	-	-	-	-	-	9.2%	-
Road Transport	-	784	-	6 429	-	7 213	-	-	25.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**206 170**	**108 131**	**52.4%**	**68 908**	**33.4%**	**177 039**	**85.9%**	**52 977**	**69.1%**	**30.1%**
Ratepayers and other	**22 208**	**3 315**	**14.9%**	**2 509**	**11.3%**	**5 824**	**26.2%**	**2 477**	**51.1%**	**1.3%**
Government - operating	134 993	81 526	60.4%	53 987	40.0%	135 514	100.4%	33 658	61.0%	60.4%
Government - capital	48 519	23 290	48.0%	12 412	25.6%	35 702	73.6%	16 842	120.4%	(26.3%)
Interest	450	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(149 500)**	**(86 192)**	**57.7%**	**(71 355)**	**47.7%**	**(157 548)**	**105.4%**	**(66 116)**	**101.1%**	**7.9%**
Suppliers and employees	(87 693)	(86 192)	98.3%	(71 355)	81.4%	(157 548)	179.7%	(66 116)	185.7%	7.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(61 807)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 669**	**21 939**	**38.7%**	**(2 447)**	**(4.3%)**	**19 492**	**34.4%**	**(13 139)**	**11.3%**	**(81.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(17 537)**	**-**	**(17 537)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	-	-	(17 537)	-	(17 537)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**(17 537)**	**-**	**(17 537)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**15 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**15 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**71 669**	**21 939**	**30.6%**	**(19 983)**	**(27.9%)**	**1 955**	**2.7%**	**(13 139)**	**8.0%**	**52.1%**
Cash/cash equivalents at the year begin:	-	1 988	-	23 926	-	1 988	-	23 028	-	3.9%
Cash/cash equivalents at the year end:	**71 669**	**23 926**	**33.4%**	**3 943**	**5.5%**	**3 943**	**5.5%**	**9 888**	**13.6%**	**(60.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	312	11.6%	128	4.8%	117	4.4%	2 128	79.3%	2 685	30.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	437	27.2%	209	13.0%	204	12.7%	755	47.0%	1 606	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	529	17.8%	249	8.4%	244	8.2%	1 954	65.7%	2 977	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	9.0%	33	3.9%	37	4.4%	700	82.7%	847	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62	8.5%	31	4.2%	32	4.3%	603	83.0%	727	8.2%	-	-	-	-
Total By Income Source	**1 416**	**16.0%**	**650**	**7.4%**	**634**	**7.2%**	**6 141**	**69.5%**	**8 840**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	654	25.9%	328	13.0%	321	12.7%	1 222	48.4%	2 525	28.6%	-	-	-	-
Commercial	566	13.5%	229	5.5%	227	5.4%	3 173	75.6%	4 195	47.5%	-	-	-	-
Households	196	9.2%	92	4.4%	86	4.1%	1 746	82.4%	2 120	24.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 416**	**16.0%**	**650**	**7.4%**	**634**	**7.2%**	**6 141**	**69.5%**	**8 840**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 387	100.0%	-	-	-	-	-	-	1 387	77.1%
Other	412	100.0%	-	-	-	-	-	-	412	22.9%
Total	**1 799**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 799**	**100.0%**

Contact Details

Municipal Manager	Mr Z Shasha	047 874 8708
Financial Manager	Mr M Dyushu	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**168 326**	**45 954**	**27.3%**	**45 748**	**27.2%**	**91 703**	**54.5%**	**34 252**	**68.3%**	**33.6%**
Property rates	5 200	2 127	40.9%	-	-	2 127	40.9%	64	155.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 485	1 825	28.1%	1 621	25.0%	3 446	53.1%	1 590	57.7%	2.0%
Service charges - water revenue	3 835	1 847	48.2%	1 682	43.9%	3 530	92.0%	690	49.6%	143.9%
Service charges - sanitation revenue	3 418	1 019	29.8%	1 041	30.5%	2 060	60.3%	981	460.2%	6.1%
Service charges - refuse revenue	4 200	725	17.3%	752	17.9%	1 476	35.2%	883	57.6%	(14.9%)
Service charges - other	-	23	-	82	-	104	-	-	801.9%	(100.0%)
Rental of facilities and equipment	491	166	33.8%	141	28.8%	307	62.6%	119	23.6%	18.8%
Interest earned - external investments	1 516	338	22.3%	584	38.5%	921	60.8%	2	1 012.6%	32 686.1%
Interest earned - outstanding debtors	4 278	1 666	38.9%	1 879	43.9%	3 545	82.9%	1 590	124.9%	18.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	0	-	-	42	42 369.0%	42	42 369.0%	-	20.0%	(100.0%)
Licences and permits	716	124	17.3%	123	17.2%	247	34.6%	154	-	(19.8%)
Agency services	20 047	13	.1%	5 792	28.9%	5 805	29.0%	13	19.4%	43 769.1%
Transfers recognised - operational	104 225	35 887	34.4%	30 603	29.4%	66 490	63.8%	27 400	79.2%	11.7%
Other own revenue	13 766	194	1.4%	1 407	10.2%	1 602	11.6%	768	260.4%	83.3%
Gains on disposal of PPE	150	-	-	-	-	-	-	-	217.0%	-
Operating Expenditure	**189 257**	**24 725**	**13.1%**	**35 381**	**18.7%**	**60 106**	**31.8%**	**32 664**	**47.7%**	**8.3%**
Employee related costs	39 224	10 273	26.2%	9 362	23.9%	19 635	50.1%	11 427	68.8%	(18.1%)
Remuneration of councillors	10 070	2 286	22.7%	2 365	23.5%	4 651	46.2%	2 315	47.8%	2.2%
Debt impairment	4 069	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 695	-	-	-	-	-	-	-	-	-
Finance charges	389	-	-	-	-	-	-	-	-	-
Bulk purchases	13 432	3 305	24.6%	3 081	22.9%	6 386	47.5%	1 925	49.0%	60.0%
Other Materials	-	-	-	787	-	787	-	1 907	-	(58.7%)
Contracted services	2 278	992	43.5%	431	18.9%	1 423	62.5%	32	-	1 228.9%
Transfers and grants	5 223	2 973	56.9%	4 630	88.7%	7 602	145.6%	5 173	-	(10.5%)
Other expenditure	91 877	4 896	5.3%	14 726	16.0%	19 622	21.4%	9 885	25.3%	49.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 931)**	**21 229**		**10 367**		**31 596**		**1 588**		
Transfers recognised - capital	25 917	6 868	26.5%	5 752	22.2%	12 620	48.7%	1 223	8.0%	370.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**39 742**	**5 907**	**14.9%**	**7 732**	**19.5%**	**13 639**	**34.3%**	**1 035**	**8.4%**	**647.2%**
National Government	25 917	5 882	22.7%	4 936	19.0%	10 817	41.7%	957	7.6%	415.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 917**	**5 882**	**22.7%**	**4 936**	**19.0%**	**10 817**	**41.7%**	**957**	**7.6%**	**415.6%**
Borrowing	-	-	-	71	-	71	-	-	-	(100.0%)
Internally generated funds	13 825	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	25	-	2 725	-	2 750	-	78	-	3 413.6%
Capital Expenditure Standard Classification	**39 742**	**5 907**	**14.9%**	**7 732**	**19.5%**	**13 639**	**34.3%**	**1 035**	**8.4%**	**647.2%**
Governance and Administration	**7 490**	**21**	**.3%**	**662**	**8.8%**	**683**	**9.1%**	**64**	**26.4%**	**938.4%**
Executive & Council	6 380	3	.1%	100	1.6%	103	1.6%	27	19.3%	274.9%
Budget & Treasury Office	970	17	1.7%	470	48.4%	487	50.2%	31	30.1%	1 399.7%
Corporate Services	140	1	.7%	92	65.9%	93	66.6%	6	12.9%	1 501.0%
Community and Public Safety	**11 496**	**1 153**	**10.0%**	**135**	**1.2%**	**1 288**	**11.2%**	**453**	**10.0%**	**(70.2%)**
Community & Social Services	4 604	4	.1%	135	2.9%	139	3.0%	363	19.7%	(62.8%)
Sport And Recreation	6 892	1 148	16.7%	-	-	1 148	16.7%	90	2.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 756**	**3 586**	**22.8%**	**6 995**	**44.4%**	**10 581**	**67.2%**	**518**	**6.5%**	**1 249.1%**
Planning and Development	2 784	-	-	133	4.8%	133	4.8%	8	.6%	1 562.5%
Road Transport	12 971	3 586	27.6%	6 862	52.9%	10 448	80.5%	510	7.1%	1 244.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**1 147**	**22.9%**	**(60)**	**(1.2%)**	**1 087**	**21.7%**	**-**	**5.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	1 147	22.9%	(60)	(1.2%)	1 087	21.7%	-	4.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**194 243**	**54 978**	**28.3%**	**57 918**	**29.8%**	**112 896**	**58.1%**	**43 739**	**66.8%**	**32.4%**
Ratepayers and other	**58 308**	**1 014**	**1.7%**	**13 772**	**23.6%**	**14 787**	**25.4%**	**2 740**	**11.4%**	**402.7%**
Government - operating	104 225	40 866	39.2%	32 587	31.3%	73 453	70.5%	23 451	80.7%	39.0%
Government - capital	25 917	11 094	42.8%	9 094	35.1%	20 188	77.9%	16 487	101.7%	(44.8%)
Interest	5 793	2 004	34.6%	2 465	42.6%	4 469	77.1%	1 062	108.8%	132.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(162 493)**	**(26 135)**	**16.1%**	**(34 197)**	**21.0%**	**(60 332)**	**37.1%**	**(32 551)**	**49.3%**	**5.1%**
Suppliers and employees	(156 881)	(23 162)	14.8%	(29 567)	18.8%	(52 730)	33.6%	(29 110)	44.8%	1.6%
Finance charges	(389)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 222)	(2 973)	56.9%	(4 630)	88.7%	(7 602)	145.6%	(3 441)	-	34.5%
Net Cash from/(used) Operating Activities	**31 749**	**28 843**	**90.8%**	**23 721**	**74.7%**	**52 564**	**165.6%**	**11 188**	**139.6%**	**112.0%**
Cash Flow from Investing Activities										
Receipts	**8 000**	**(7 000)**	**(87.5%)**	**(1 178)**	**(14.7%)**	**(8 178)**	**(102.2%)**	**13 873**	**(29 427.1%)**	**(108.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	217.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(1 195)	-	(1 195)	-	22 427	-	(105.3%)
Decrease (increase) in non-current investments	8 000	(7 000)	(87.5%)	17	.2%	(6 983)	(87.3%)	(8 554)	-	(100.2%)
Payments	**(39 742)**	**(5 907)**	**14.9%**	**(7 732)**	**19.5%**	**(13 639)**	**34.3%**	**(1 063)**	**8.5%**	**627.5%**
Capital assets	(39 742)	(5 907)	14.9%	(7 732)	19.5%	(13 639)	34.3%	(1 063)	8.5%	627.5%
Net Cash from/(used) Investing Activities	**(31 742)**	**(12 907)**	**40.7%**	**(8 909)**	**28.1%**	**(21 816)**	**68.7%**	**12 810**	**92.2%**	**(169.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**0**	**-**	**1**	**-**	**1**	**-**	**0**	**146 601.3%**	**743.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	-	1	-	1	-	0	146 601.3%	743.0%
Payments	**-**	**(241)**	**-**	**(82)**	**-**	**(323)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(241)	-	(82)	-	(323)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(240)**	**-**	**(82)**	**-**	**(322)**	**-**	**0**	**146 601.3%**	**(81 741.0%)**
Net Increase/(Decrease) in cash held	**8**	**15 696**	**203 945.7%**	**14 730**	**191 399.0%**	**30 426**	**395 344.7%**	**23 998**	**555.2%**	**(38.6%)**
Cash/cash equivalents at the year begin:	42 953	10 541	24.5%	26 236	61.1%	10 541	24.5%	9 357	90.4%	180.4%
Cash/cash equivalents at the year end:	**42 961**	**26 236**	**61.1%**	**40 967**	**95.4%**	**40 967**	**95.4%**	**33 355**	**177.3%**	**22.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	806	2.8%	679	2.3%	724	2.5%	26 778	92.4%	28 987	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	70	3.2%	47	2.2%	86	3.9%	1 991	90.8%	2 193	1.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	325	1.5%	302	1.4%	294	1.4%	20 292	95.7%	21 213	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	535	1.6%	501	1.5%	496	1.5%	31 515	95.4%	33 048	28.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	387	1.4%	378	1.4%	369	1.3%	26 467	95.9%	27 601	23.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	3.2%	16	3.2%	14	2.8%	436	90.7%	480	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 937	100.0%	3 937	3.4%	-	-	-	-
Total By Income Source	**2 137**	**1.8%**	**1 924**	**1.6%**	**1 983**	**1.7%**	**111 416**	**94.9%**	**117 460**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	223	2.9%	203	2.7%	236	3.1%	6 981	91.3%	7 643	6.5%	-	-	-	-
Commercial	310	3.7%	205	2.4%	216	2.6%	7 655	91.3%	8 386	7.1%	-	-	-	-
Households	1 597	1.6%	1 508	1.5%	1 523	1.5%	96 558	95.4%	101 187	86.1%	-	-	-	-
Other	8	3.1%	8	3.1%	7	2.9%	222	90.9%	244	.2%	-	-	-	-
Total By Customer Group	**2 137**	**1.8%**	**1 924**	**1.6%**	**1 983**	**1.7%**	**111 416**	**94.9%**	**117 460**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	152	94.8%	7	4.7%	1	.5%	-	-	160	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**152**	**94.8%**	**7**	**4.7%**	**1**	**.5%**	**-**	**-**	**160**	**100.0%**

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**47 881**	**-**	**38 745**	**-**	**86 626**	**-**	**22 530**	**65.5%**	**72.0%**
Property rates	-	1 135	-	817	-	1 952	-	631	49.1%	29.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	20.1%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	737	-	648	-	1 385	-	486	-	33.6%
Rental of facilities and equipment	-	11	-	9	-	20	-	31	49.8%	(70.9%)
Interest earned - external investments	-	3 010	-	721	-	3 731	-	473	28.7%	52.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	3	-	3	-	6	-	8	91.7%	(64.2%)
Licences and permits	-	1 091	-	739	-	1 830	-	811	53.5%	(8.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	41 085	-	29 168	-	70 253	-	14 571	57.9%	100.2%
Other own revenue	-	810	-	6 640	-	7 449	-	5 519	3 725.5%	20.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**25 226**	**-**	**32 924**	**-**	**58 150**	**-**	**33 811**	**52.4%**	**(2.6%)**
Employee related costs	-	8 553	-	10 924	-	19 476	-	7 980	42.4%	36.9%
Remuneration of councillors	-	2 340	-	2 408	-	4 748	-	2 408	51.0%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	386	-	885	-	1 271	-	-	-	(100.0%)
Contracted services	-	316	-	131	-	447	-	2 484	-	(94.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	13 631	-	18 576	-	32 207	-	20 940	94.3%	(11.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**22 655**		**5 821**		**28 476**		**(11 282)**		
Transfers recognised - capital	-	18 469	-	-	-	18 469	-	13 261	28.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**41 124**		**5 821**		**46 945**		**1 979**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
National Government	-	2 387	-	1 736	-	4 123	-	-	8.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	70	-	132	-	202	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.0%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	10.3%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	1.2%	-
Corporate Services	-	-	-	-	-	-	-	-	33.1%	-
Community and Public Safety	**-**	**-**	**-**	**19**	**-**	**19**	**-**	**-**	**47.5%**	**(100.0%)**
Community & Social Services	-	-	-	19	-	19	-	-	47.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 387**	**-**	**1 717**	**-**	**4 104**	**-**	**-**	**4.5%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	2 387	-	1 717	-	4 104	-	-	4.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**70**	**-**	**132**	**-**	**202**	**-**	**-**	**22.0%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	70	-	132	-	202	-	-	22.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**-**	**66 350**	**-**	**38 744**	**-**	**105 094**	**-**	**35 791**	**52.7%**	**8.3%**
Ratepayers and other	**-**	**3 786**	**-**	**8 855**	**-**	**12 641**	**-**	**7 485**	**176.4%**	**18.3%**
Government - operating	-	41 085	-	29 168	-	70 253	-	14 571	57.9%	100.2%
Government - capital	-	18 469	-	-	-	18 469	-	13 261	28.2%	(100.0%)
Interest	-	3 010	-	721	-	3 731	-	473	28.7%	52.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(25 227)**	**-**	**(32 930)**	**-**	**(58 157)**	**-**	**(33 814)**	**63.9%**	**(2.6%)**
Suppliers and employees	-	(25 227)	-	(32 930)	-	(58 157)	-	(33 814)	64.1%	(2.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**41 123**	**-**	**5 814**	**-**	**46 937**	**-**	**1 976**	**37.6%**	**194.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(3 081)**	**-**	**(5 074)**	**-**	**(8 155)**	**-**	**(4 503)**	**13.9%**	**12.7%**
Capital assets	-	(3 081)	-	(5 074)	-	(8 155)	-	(4 503)	13.9%	12.7%
Net Cash from/(used) Investing Activities	**-**	**(3 081)**	**-**	**(5 074)**	**-**	**(8 155)**	**-**	**(4 503)**	**13.9%**	**12.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**38 043**	**-**	**740**	**-**	**38 783**	**-**	**(2 526)**	**247.0%**	**(129.3%)**
Cash/cash equivalents at the year begin:	-	56 412	-	94 455	-	56 412	-	76 404	196.2%	23.6%
Cash/cash equivalents at the year end:	**-**	**94 455**	**-**	**95 195**	**-**	**95 195**	**-**	**73 877**	**207.1%**	**28.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	250	21.4%	43	3.7%	29	2.5%	845	72.5%	1 166	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	64	1.8%	1 162	32.9%	7	.2%	2 296	65.1%	3 528	55.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	126	22.8%	40	7.3%	15	2.8%	371	67.2%	553	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	16.0%	30	3.2%	24	2.6%	729	78.3%	931	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	36.7%	-	-	4	2.5%	89	60.8%	147	2.3%	-	-	-	-
Total By Income Source	**642**	**10.1%**	**1 274**	**20.1%**	**79**	**1.2%**	**4 331**	**68.5%**	**6 325**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	100	54.4%	12	6.6%	3	1.7%	69	37.3%	184	2.9%	-	-	-	-
Commercial	273	14.2%	622	32.4%	18	1.0%	1 006	52.4%	1 920	30.4%	-	-	-	-
Households	268	6.4%	640	15.2%	57	1.4%	3 256	77.1%	4 221	66.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**642**	**10.1%**	**1 274**	**20.1%**	**79**	**1.2%**	**4 331**	**68.5%**	**6 325**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(5 193)	100.0%	-	-	-	-	-	-	(5 193)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(5 193)**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 193)**	**100.0%**

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**94 172**	**45 549**	**48.4%**	**22 880**	**24.3%**	**68 429**	**72.7%**	**14 424**	**-**	**58.6%**
Property rates	4 020	7 467	185.7%	497	12.4%	7 964	198.1%	858	-	(42.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 920	2 204	22.2%	1 292	13.0%	3 496	35.2%	1 679	-	(23.1%)
Service charges - water revenue	-	9 102	-	16 958	-	26 060	-	570	-	2 873.0%
Service charges - sanitation revenue	3 000	2 000	66.7%	328	10.9%	2 328	77.6%	460	-	(28.6%)
Service charges - refuse revenue	2 600	499	19.2%	464	17.9%	963	37.1%	618	-	(24.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 116	34	3.0%	24	2.2%	58	5.2%	19	-	28.2%
Interest earned - external investments	636	288	45.3%	87	13.7%	375	59.0%	124	-	(29.5%)
Interest earned - outstanding debtors	4 475	866	19.4%	872	19.5%	1 738	38.8%	1 081	-	(19.3%)
Dividends received	-	485	-	124	-	608	-	33	-	273.9%
Fines	30	5	17.9%	0	.7%	6	18.6%	8	-	(97.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	4 444	2 727	61.4%	1 473	33.2%	4 200	94.5%	1 323	-	11.4%
Transfers recognised - operational	46 752	19 162	41.0%	332	.7%	19 494	41.7%	7 082	-	(95.3%)
Other own revenue	17 179	711	4.1%	427	2.5%	1 138	6.6%	569	-	(25.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**92 520**	**21 197**	**22.9%**	**13 001**	**14.1%**	**34 198**	**37.0%**	**15 785**	**-**	**(17.6%)**
Employee related costs	31 023	8 947	28.8%	4 967	16.0%	13 914	44.8%	7 272	-	(31.7%)
Remuneration of councillors	5 116	1 194	23.3%	795	15.5%	1 989	38.9%	382	-	108.0%
Debt impairment	5 546	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 604	-	-	-	-	-	-	-	-	-
Finance charges	733	132	18.0%	116	15.8%	247	33.7%	249	-	(53.7%)
Bulk purchases	9 400	975	10.4%	725	7.7%	1 699	18.1%	1 283	-	(43.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 215	263	21.7%	43	3.6%	307	25.2%	166	-	(73.9%)
Transfers and grants	2 682	642	23.9%	182	6.8%	824	30.7%	896	-	(79.7%)
Other expenditure	32 201	9 045	28.1%	6 173	19.2%	15 218	47.3%	5 535	-	11.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 652**	**24 351**		**9 879**		**34 231**		**(1 361)**		
Transfers recognised - capital	15 766	6 240	39.6%	1 360	8.6%	7 601	48.2%	7 367	-	(81.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 196**	**7 452**	**38.8%**	**1 757**	**9.2%**	**9 209**	**48.0%**	**7 067**	**35.1%**	**(75.1%)**
National Government	17 196	7 017	40.8%	1 548	9.0%	8 565	49.8%	7 067	35.9%	(78.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 196**	**7 017**	**40.8%**	**1 548**	**9.0%**	**8 565**	**49.8%**	**7 067**	**35.9%**	**(78.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	435	21.8%	209	10.5%	644	32.2%	-	7.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 196**	**7 452**	**38.8%**	**1 757**	**9.2%**	**9 209**	**48.0%**	**7 067**	**35.1%**	**(75.1%)**
Governance and Administration	**700**	**451**	**64.4%**	**19**	**2.7%**	**469**	**67.0%**	**-**	**6.3%**	**(100.0%)**
Executive & Council	600	214	35.6%	5	.8%	219	36.4%	-	-	(100.0%)
Budget & Treasury Office	100	236	235.6%	8	8.4%	244	244.0%	-	-	(100.0%)
Corporate Services	-	1	-	5	-	7	-	-	-	(100.0%)
Community and Public Safety	**-**	**517**	**-**	**174**	**-**	**691**	**-**	**1 375**	**68.7%**	**(87.4%)**
Community & Social Services	-	517	-	174	-	691	-	1 375	68.7%	(87.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 596**	**3 518**	**21.2%**	**1 429**	**8.6%**	**4 947**	**29.8%**	**5 552**	**73.0%**	**(74.3%)**
Planning and Development	-	-	-	3	-	3	-	-	-	(100.0%)
Road Transport	16 596	3 518	21.2%	1 426	8.6%	4 944	29.8%	5 552	73.0%	(74.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 900**	**2 967**	**156.1%**	**136**	**7.2%**	**3 102**	**163.3%**	**140**	**1.5%**	**(3.0%)**
Electricity	1 900	714	37.6%	136	7.2%	850	44.7%	140	3.8%	(3.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 253	-	-	-	2 253	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**110**	**53 559**	**48 714.1%**	**-**	**-**	**53 559**	**48 714.1%**	**21 619**	**55.3%**	**(100.0%)**
Ratepayers and other	**42**	**25 458**	**60 158.0%**	**-**	**-**	**25 458**	**60 158.0%**	**5 933**	**48.6%**	**(100.0%)**
Government - operating	47	18 101	38 717.3%	-	-	18 101	38 717.3%	1 874	43.2%	(100.0%)
Government - capital	16	8 339	52 895.9%	-	-	8 339	52 895.9%	12 575	92.2%	(100.0%)
Interest	5	1 339	26 184.4%	-	-	1 339	26 184.4%	1 205	84.7%	(100.0%)
Dividends	-	323	-	-	-	323	-	33	-	(100.0%)
Payments	**(82)**	**(41 803)**	**51 229.7%**	**-**	**-**	**(41 803)**	**51 229.7%**	**(15 913)**	**44.4%**	**(100.0%)**
Suppliers and employees	(78)	(40 969)	52 445.2%	-	-	(40 969)	52 445.2%	(14 730)	44.7%	(100.0%)
Finance charges	-	(192)	-	-	-	(192)	-	(249)	44.4%	(100.0%)
Transfers and grants	(3)	(642)	18 436.4%	-	-	(642)	18 436.4%	(934)	38.7%	(100.0%)
Net Cash from/(used) Operating Activities	**28**	**11 756**	**41 472.9%**	**-**	**-**	**11 756**	**41 472.9%**	**5 706**	**76.9%**	**(100.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(18)**	**(8 288)**	**45 003.6%**	**-**	**-**	**(8 288)**	**45 003.6%**	**(7 067)**	**46.1%**	**(100.0%)**
Capital assets	(18)	(8 288)	45 003.6%	-	-	(8 288)	45 003.6%	(7 067)	46.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(18)**	**(8 288)**	**45 003.6%**	**-**	**-**	**(8 288)**	**45 003.6%**	**(7 067)**	**46.1%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4)**	**(848)**	**20 604.0%**	**-**	**-**	**(848)**	**20 604.0%**	**(781)**	**44.3%**	**(100.0%)**
Repayment of borrowing	(4)	(848)	20 604.0%	-	-	(848)	20 604.0%	(781)	44.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(4)**	**(848)**	**20 604.0%**	**-**	**-**	**(848)**	**20 604.0%**	**(781)**	**44.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6**	**2 620**	**45 066.9%**	**-**	**-**	**2 620**	**45 066.9%**	**(2 143)**	**127.7%**	**(100.0%)**
Cash/cash equivalents at the year begin:	5	12 159	243 183.3%	-	-	12 159	243 183.3%	30 733	-	(100.0%)
Cash/cash equivalents at the year end:	**11**	**14 779**	**136 668.7%**	**-**	**-**	**14 779**	**136 668.7%**	**28 591**	**209.3%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	T Samuel	047 877 0126
Financial Manager	Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**792 350**	**191 234**	**24.1%**	**20 468**	**2.6%**	**211 702**	**26.7%**	**50 244**	**96.5%**	**(59.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	322 000	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	20	-	752	-	772	-	3	-	23 051.0%
Interest earned - external investments	16 999	4 322	25.4%	5 217	30.7%	9 540	56.1%	1 914	30.1%	172.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	452 897	179 432	39.6%	-	-	179 432	39.6%	25 550	89.4%	(100.0%)
Other own revenue	455	7 461	1 639.7%	14 498	3 186.4%	21 959	4 826.1%	22 777	7 311.5%	(36.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**787 834**	**95 349**	**12.1%**	**103 870**	**13.2%**	**199 219**	**25.3%**	**103 975**	**44.9%**	**(.1%)**
Employee related costs	217 454	33 648	15.5%	20 101	9.2%	53 748	24.7%	33 152	41.8%	(39.4%)
Remuneration of councillors	7 812	2 052	26.3%	1 343	17.2%	3 394	43.5%	2 066	58.9%	(35.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	-	-	-	-	-	-	-	-	-
Finance charges	-	14	-	12	-	26	-	46	-	(74.0%)
Bulk purchases	10 153	1 733	17.1%	3 929	38.7%	5 661	55.8%	2 190	99.2%	79.4%
Other Materials	-	-	-	-	-	-	-	-	.3%	-
Contracted services	17 335	500	2.9%	380	2.2%	879	5.1%	316	13.9%	20.0%
Transfers and grants	149 710	32 960	22.0%	30 354	20.3%	63 314	42.3%	55 133	70.4%	(44.9%)
Other expenditure	295 370	24 443	8.3%	47 753	16.2%	72 196	24.4%	11 073	17.2%	331.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 516**	**95 885**		**(83 402)**		**12 483**		**(53 731)**		
Transfers recognised - capital	529 989	254 212	48.0%	148 495	28.0%	402 707	76.0%	235 654	47.6%	(37.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**530 013**	**58 231**	**11.0%**	**108 017**	**20.4%**	**166 248**	**31.4%**	**177 471**	**58.3%**	**(39.1%)**
National Government	520 855	57 313	11.0%	107 692	20.7%	165 006	31.7%	176 937	59.9%	(39.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**520 855**	**57 313**	**11.0%**	**107 692**	**20.7%**	**165 006**	**31.7%**	**176 937**	**58.1%**	**(39.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 157	918	10.0%	325	3.5%	1 243	13.6%	534	-	(39.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**530 013**	**58 231**	**11.0%**	**108 017**	**20.4%**	**166 248**	**31.4%**	**177 471**	**58.3%**	**(39.1%)**
Governance and Administration	**6 911**	**840**	**12.1%**	**193**	**2.8%**	**1 033**	**14.9%**	**362**	**-**	**(46.7%)**
Executive & Council	2 070	66	3.2%	104	5.0%	169	8.2%	199	-	(47.8%)
Budget & Treasury Office	1 091	75	6.9%	34	3.1%	109	10.0%	88	-	(61.6%)
Corporate Services	3 750	699	18.6%	56	1.5%	755	20.1%	76	-	(26.8%)
Community and Public Safety	**1 570**	**1**	**.1%**	**-**	**-**	**1**	**.1%**	**144**	**-**	**(100.0%)**
Community & Social Services	100	1	.9%	-	-	1	.9%	144	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	970	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**310**	**4**	**1.1%**	**76**	**24.5%**	**79**	**25.6%**	**28**	**-**	**172.5%**
Planning and Development	250	4	1.4%	70	28.2%	74	29.6%	2	-	4 263.5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	60	-	-	5	9.1%	5	9.1%	26	-	(79.1%)
Trading Services	**521 221**	**57 387**	**11.0%**	**107 748**	**20.7%**	**165 135**	**31.7%**	**176 937**	**58.0%**	**(39.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	521 221	3 162	.6%	471	.1%	3 633	.7%	1 971	-	(76.1%)
Waste Water Management	-	54 225	-	107 277	-	161 503	-	174 966	38.1%	(38.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 322 340**	**445 447**	**33.7%**	**171 778**	**13.0%**	**617 225**	**46.7%**	**285 898**	**69.4%**	**(39.9%)**
Ratepayers and other	**322 455**	**7 480**	**2.3%**	**15 244**	**4.7%**	**22 724**	**7.0%**	**22 780**	**7 313.9%**	**(33.1%)**
Government - operating	452 897	179 432	39.6%	-	-	179 432	39.6%	25 550	89.8%	(100.0%)
Government - capital	529 989	254 212	48.0%	151 317	28.6%	405 529	76.5%	235 654	47.3%	(35.8%)
Interest	16 999	4 322	25.4%	5 217	30.7%	9 540	56.1%	1 914	30.1%	172.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(697 834)**	**(95 349)**	**13.7%**	**(103 870)**	**14.9%**	**(199 219)**	**28.5%**	**(103 975)**	**45.2%**	**(.1%)**
Suppliers and employees	(548 124)	(62 375)	11.4%	(73 504)	13.4%	(135 879)	24.8%	(48 796)	32.5%	50.6%
Finance charges	-	(14)	-	(12)	-	(26)	-	(46)	.6%	(74.0%)
Transfers and grants	(149 710)	(32 960)	22.0%	(30 354)	20.3%	(63 314)	42.3%	(55 133)	70.4%	(44.9%)
Net Cash from/(used) Operating Activities	**624 506**	**350 098**	**56.1%**	**67 907**	**10.9%**	**418 005**	**66.9%**	**181 923**	**88.7%**	**(62.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**39 918**	**235.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	39 918	-	(100.0%)
Payments	**(529 647)**	**(58 231)**	**11.0%**	**(108 017)**	**20.4%**	**(166 248)**	**31.4%**	**(177 471)**	**58.0%**	**(39.1%)**
Capital assets	(529 647)	(58 231)	11.0%	(108 017)	20.4%	(166 248)	31.4%	(177 471)	58.0%	(39.1%)
Net Cash from/(used) Investing Activities	**(529 647)**	**(58 231)**	**11.0%**	**(108 017)**	**20.4%**	**(166 248)**	**31.4%**	**(137 554)**	**52.5%**	**(21.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**11**	**-**	**-**	**-**	**11**	**-**	**50**	**-**	**(100.0%)**
Short term loans	-	11	-	-	-	11	-	50	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 698)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(5 698)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**11**	**-**	**-**	**-**	**11**	**-**	**(5 647)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**94 859**	**291 878**	**307.7%**	**(40 110)**	**(42.3%)**	**251 768**	**265.4%**	**38 722**	**6 088.5%**	**(203.6%)**
Cash/cash equivalents at the year begin:	299 014	621 946	208.0%	913 825	305.6%	621 946	208.0%	447 041	77.7%	104.4%
Cash/cash equivalents at the year end:	**393 873**	**913 825**	**232.0%**	**873 715**	**221.8%**	**873 715**	**221.8%**	**485 763**	**125.8%**	**79.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	.2%	59	.8%	7 238	99.0%	7 309	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**12**	**.2%**	**59**	**.8%**	**7 238**	**99.0%**	**7 309**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	.2%	59	.8%	7 238	99.0%	7 309	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**12**	**.2%**	**59**	**.8%**	**7 238**	**99.0%**	**7 309**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27	10.5%	7	2.7%	133	51.1%	93	35.7%	259	100.0%
Total	**27**	**10.5%**	**7**	**2.7%**	**133**	**51.1%**	**93**	**35.7%**	**259**	**100.0%**

Contact Details

Municipal Manager	Mr Moppo Mene	045 808 4610
Financial Manager	Mr Yimile Nggele	045 808 4428

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**163 251**	**62 512**	**38.3%**	**37 432**	**22.9%**	**99 944**	**61.2%**	**34 534**	**50.9%**	**8.4%**
Property rates	13 670	15 522	113.6%	(4)	-	15 519	113.5%	3	120.6%	(208.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	17 400	5 360	30.8%	4 730	27.2%	10 090	58.0%	3 247	52.9%	45.7%
Service charges - water revenue	-	2 241	-	(2 797)	-	(556)	-	1 718	55.1%	(262.8%)
Service charges - sanitation revenue	-	1 398	-	328	-	1 727	-	309	44.3%	6.2%
Service charges - refuse revenue	4 010	998	24.9%	994	24.8%	1 991	49.7%	935	29.6%	6.2%
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	11 274	267	2.4%	264	2.3%	531	4.7%	238	4.8%	11.1%
Interest earned - external investments	1 848	332	18.0%	234	12.6%	565	30.6%	706	26.2%	(66.9%)
Interest earned - outstanding debtors	3 755	534	14.2%	606	16.1%	1 140	30.4%	881	49.2%	(31.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	54	18	32.9%	36	67.6%	54	100.5%	15	3 108.6%	149.7%
Licences and permits	2 133	592	27.8%	572	26.8%	1 164	54.6%	469	97.5%	22.0%
Agency services	1 397	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 165	35 261	39.5%	31 478	35.3%	66 739	74.8%	24 943	72.4%	26.2%
Other own revenue	18 266	(274)	(1.5%)	868	4.8%	594	3.3%	967	3.1%	(10.3%)
Gains on disposal of PPE	280	262	93.6%	123	43.9%	385	137.4%	101	-	21.1%
Operating Expenditure	**160 427**	**32 974**	**20.6%**	**32 800**	**20.4%**	**65 773**	**41.0%**	**28 170**	**35.1%**	**16.4%**
Employee related costs	54 269	13 829	25.5%	12 871	23.7%	26 700	49.2%	12 383	41.3%	3.9%
Remuneration of councillors	9 221	1 493	16.2%	2 907	31.5%	4 401	47.7%	1 837	41.9%	58.3%
Debt impairment	6 208	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 220	-	-	-	-	-	-	-	-	-
Finance charges	188	-	-	45	23.9%	45	23.9%	-	-	(100.0%)
Bulk purchases	17 156	5 820	33.9%	3 241	18.9%	9 060	52.8%	3 059	52.7%	5.9%
Other Materials	8 653	744	8.6%	2 194	25.4%	2 938	34.0%	1 096	15.3%	100.1%
Contracted services	2 246	1 755	78.1%	1 586	70.6%	3 341	148.8%	606	19.5%	161.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 266	9 332	17.2%	9 956	18.3%	19 288	35.5%	9 189	37.2%	8.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 824**	**29 538**		**4 632**		**34 170**		**6 364**		
Transfers recognised - capital	37 848	-	-	2 911	7.7%	2 911	7.7%	325	13.7%	794.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**40 672**	**1 366**	**3.4%**	**3 542**	**8.7%**	**4 909**	**12.1%**	**12 091**	**46.0%**	**(70.7%)**
National Government	32 507	677	2.1%	2 657	8.2%	3 334	10.3%	7 364	43.6%	(63.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 177	41.8%	(100.0%)
Transfers recognised - capital	**32 507**	**677**	**2.1%**	**2 657**	**8.2%**	**3 334**	**10.3%**	**8 541**	**43.4%**	**(68.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 165	689	8.4%	885	10.8%	1 574	19.3%	3 550	53.9%	(75.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 672**	**1 366**	**3.4%**	**3 542**	**8.7%**	**4 909**	**12.1%**	**12 091**	**46.0%**	**(70.7%)**
Governance and Administration	**1 690**	**228**	**13.5%**	**179**	**10.6%**	**407**	**24.1%**	**923**	**123.1%**	**(80.6%)**
Executive & Council	490	116	23.6%	29	5.9%	145	29.5%	89	-	(67.5%)
Budget & Treasury Office	100	86	85.7%	88	88.1%	174	173.8%	824	114.8%	(89.3%)
Corporate Services	1 100	26	2.4%	62	5.6%	88	8.0%	10	-	546.6%
Community and Public Safety	**375**	**83**	**22.1%**	**204**	**54.4%**	**287**	**76.4%**	**23**	**7.2%**	**785.0%**
Community & Social Services	150	13	8.5%	97	64.8%	110	73.3%	11	5.6%	776.8%
Sport And Recreation	50	-	-	-	-	-	-	12	19.9%	(100.0%)
Public Safety	175	-	-	107	61.0%	107	61.0%	-	-	(100.0%)
Housing	-	70	-	-	-	70	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 207**	**861**	**2.8%**	**3 104**	**9.9%**	**3 965**	**12.7%**	**8 364**	**37.3%**	**(62.9%)**
Planning and Development	4 500	337	7.5%	837	18.6%	1 175	26.1%	212	5.8%	295.7%
Road Transport	26 707	524	2.0%	2 266	8.5%	2 790	10.4%	8 152	40.8%	(72.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 400**	**195**	**2.6%**	**55**	**.7%**	**250**	**3.4%**	**2 782**	**152.6%**	**(98.0%)**
Electricity	7 300	160	2.2%	-	-	160	2.2%	855	73.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	35	34.9%	55	55.4%	90	90.3%	1 927	1 284.7%	(97.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**192 269**	**62 512**	**32.5%**	**29 659**	**15.4%**	**92 171**	**47.9%**	**34 758**	**93.9%**	**(14.7%)**
Ratepayers and other	**77 172**	**16 744**	**21.7%**	**(1 151)**	**(1.5%)**	**15 593**	**20.2%**	**7 902**	**140.7%**	**(114.6%)**
Government - operating	87 066	38 260	43.9%	28 479	32.7%	66 739	76.7%	24 943	72.4%	14.2%
Government - capital	26 183	7 048	26.9%	2 000	7.6%	9 048	34.6%	325	13.7%	514.5%
Interest	1 848	460	24.9%	331	17.9%	791	42.8%	1 587	39.0%	(79.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(155 837)**	**(32 973)**	**21.2%**	**(35 732)**	**22.9%**	**(68 705)**	**44.1%**	**(28 315)**	**35.2%**	**26.2%**
Suppliers and employees	(155 649)	(32 973)	21.2%	(35 687)	22.9%	(68 660)	44.1%	(28 315)	35.2%	26.0%
Finance charges	(188)	-	-	(45)	23.9%	(45)	23.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 432**	**29 539**	**81.1%**	**(6 073)**	**(16.7%)**	**23 466**	**64.4%**	**6 442**	**333.8%**	**(194.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**212.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	101	212.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(40 672)**	**(1 366)**	**3.4%**	**(3 542)**	**8.7%**	**(4 908)**	**12.1%**	**(12 091)**	**46.0%**	**(70.7%)**
Capital assets	(40 672)	(1 366)	3.4%	(3 542)	8.7%	(4 908)	12.1%	(12 091)	46.0%	(70.7%)
Net Cash from/(used) Investing Activities	**(40 672)**	**(1 366)**	**3.4%**	**(3 542)**	**8.7%**	**(4 908)**	**12.1%**	**(11 990)**	**45.6%**	**(70.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(69)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(69)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(69)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 309)**	**28 173**	**(653.8%)**	**(9 614)**	**223.1%**	**18 559**	**(430.7%)**	**(5 547)**	**(179 955.0%)**	**73.3%**
Cash/cash equivalents at the year begin:	43 809	15 555	35.5%	43 728	99.8%	15 555	35.5%	163 194	164.6%	(73.2%)
Cash/cash equivalents at the year end:	**39 500**	**43 728**	**110.7%**	**34 114**	**86.4%**	**34 114**	**86.4%**	**157 647**	**634.4%**	**(78.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43	18.4%	35	15.2%	44	18.9%	111	47.5%	233	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25	8.4%	26	8.8%	23	7.5%	228	75.4%	302	35.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	0	-	0	-	0	-	274	99.9%	274	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	0	20.1%	0	20.1%	0	20.0%	0	39.8%	1	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	6.0%	3	7.0%	2	5.6%	36	81.5%	44	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**71**	**8.3%**	**65**	**7.6%**	**69**	**8.1%**	**649**	**75.9%**	**855**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	71	20.6%	-	-	4	1.1%	270	78.3%	345	40.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	343	100.0%	343	40.1%	-	-	-	-
Other	-	-	65	38.9%	66	39.1%	37	21.9%	168	19.6%	-	-	-	-
Total By Customer Group	**71**	**8.3%**	**65**	**7.6%**	**69**	**8.1%**	**649**	**75.9%**	**855**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	40	100.0%	-	-	-	-	-	-	40	1.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	231	15.0%	139	9.0%	50	3.3%	1 118	72.7%	1 538	70.4%
Auditor-General	585	100.0%	-	-	-	-	-	-	585	26.8%
Other	-	-	-	-	8	40.0%	12	60.0%	20	.9%
Total	**856**	**39.2%**	**139**	**6.4%**	**58**	**2.7%**	**1 130**	**51.8%**	**2 183**	**100.0%**

Contact Details

Municipal Manager	Mr K Gashi	045 932 8106
Financial Manager	Mr S W Goodall	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**144 760**	**60 552**	**41.8%**	**44 383**	**30.7%**	**104 935**	**72.5%**	**40 462**	**68.6%**	**9.7%**
Property rates	4 612	6 765	146.7%	783	17.0%	7 548	163.7%	682	172.3%	14.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	510	-	(100.0%)
Service charges - electricity revenue	19 499	7 028	36.0%	5 889	30.2%	12 916	66.2%	3 817	53.7%	54.3%
Service charges - water revenue	-	-	-	-	-	-	-	583	43.3%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	231	43.4%	(100.0%)
Service charges - refuse revenue	2 223	594	26.7%	647	29.1%	1 241	55.9%	(11)	22.2%	(6 165.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	278	82	29.5%	167	60.0%	249	89.5%	80	77.3%	107.9%
Interest earned - external investments	7 000	2 103	30.0%	2 114	30.2%	4 217	60.2%	1 803	62.2%	17.2%
Interest earned - outstanding debtors	843	339	40.2%	372	44.1%	711	84.4%	307	66.5%	21.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	60	6	10.1%	2	3.2%	8	13.3%	15	156.2%	(87.1%)
Licences and permits	1 140	307	26.9%	273	23.9%	579	50.8%	263	80.6%	3.6%
Agency services	1 802	245	13.6%	261	14.5%	506	28.1%	202	81.0%	29.0%
Transfers recognised - operational	106 932	42 943	40.2%	33 720	31.5%	76 663	71.7%	31 912	75.6%	5.7%
Other own revenue	371	139	37.6%	157	42.2%	296	79.8%	65	44.9%	139.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**157 465**	**29 355**	**18.6%**	**35 069**	**22.3%**	**64 424**	**40.9%**	**25 357**	**38.7%**	**38.3%**
Employee related costs	57 313	9 836	17.2%	11 928	20.8%	21 765	38.0%	8 498	35.7%	40.4%
Remuneration of councillors	9 635	2 335	24.2%	2 337	24.3%	4 672	48.5%	2 679	52.5%	(12.8%)
Debt impairment	4 270	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 224	-	-	6 804	44.7%	6 804	44.7%	-	-	(100.0%)
Finance charges	1 639	946	57.7%	-	-	946	57.7%	-	43.0%	-
Bulk purchases	26 677	7 868	29.5%	3 725	14.0%	11 592	43.5%	3 211	50.3%	16.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	334	-	-	50	14.9%	50	14.9%	-	-	(100.0%)
Other expenditure	42 373	8 369	19.8%	10 225	24.1%	18 595	43.9%	10 969	51.3%	(6.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 705)**	**31 197**		**9 315**		**40 511**		**15 105**		
Transfers recognised - capital	30 355	1 252	4.1%	20 818	68.6%	22 070	72.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**56 480**	**7 666**	**13.6%**	**12 252**	**21.7%**	**19 918**	**35.3%**	**6 159**	**21.8%**	**98.9%**
National Government	30 355	4 121	13.6%	11 209	36.9%	15 330	50.5%	2 126	10.8%	427.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 355**	**4 121**	**13.6%**	**11 209**	**36.9%**	**15 330**	**50.5%**	**2 126**	**10.8%**	**427.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 125	3 546	13.6%	1 042	4.0%	4 588	17.6%	4 033	37.5%	(74.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 480**	**7 666**	**13.6%**	**12 252**	**21.7%**	**19 918**	**35.3%**	**6 159**	**21.8%**	**98.9%**
Governance and Administration	**6 525**	**1 537**	**23.6%**	**269**	**4.1%**	**1 806**	**27.7%**	**637**	**34.4%**	**(57.8%)**
Executive & Council	1 625	1	-	175	10.8%	176	10.8%	21	69.7%	745.9%
Budget & Treasury Office	500	1	.2%	31	6.1%	31	6.3%	1	.5%	2 251.4%
Corporate Services	4 400	1 536	34.9%	63	1.4%	1 599	36.3%	615	28.1%	(89.8%)
Community and Public Safety	**13 743**	**1 441**	**10.5%**	**1 245**	**9.1%**	**2 686**	**19.5%**	**543**	**13.2%**	**129.1%**
Community & Social Services	7 850	663	8.4%	1 200	15.3%	1 863	23.7%	418	28.1%	187.0%
Sport And Recreation	4 793	576	12.0%	44	.9%	620	12.9%	125	3.1%	(64.4%)
Public Safety	1 100	202	18.4%	-	-	202	18.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 814**	**4 610**	**17.9%**	**9 777**	**37.9%**	**14 387**	**55.7%**	**3 005**	**16.5%**	**225.4%**
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	25 714	4 610	17.9%	9 777	38.0%	14 387	55.9%	3 005	16.7%	225.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 398**	**78**	**.8%**	**961**	**9.2%**	**1 039**	**10.0%**	**1 974**	**54.7%**	**(51.3%)**
Electricity	5 428	78	1.4%	96	1.8%	174	3.2%	211	109.6%	(54.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	27	-	(100.0%)
Waste Management	4 970	-	-	865	17.4%	865	17.4%	1 737	43.1%	(50.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**173 662**	**89 807**	**51.7%**	**89 104**	**51.3%**	**178 911**	**103.0%**	**77 605**	**92.7%**	**14.8%**
Ratepayers and other	**28 531**	**43 172**	**151.3%**	**52 898**	**185.4%**	**96 070**	**336.7%**	**31 304**	**153.9%**	**69.0%**
Government - operating	106 932	42 943	40.2%	33 720	31.5%	76 663	71.7%	31 912	75.6%	5.7%
Government - capital	30 355	1 250	4.1%	-	-	1 250	4.1%	12 279	71.1%	(100.0%)
Interest	7 843	2 443	31.1%	2 486	31.7%	4 928	62.8%	2 110	62.7%	17.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(139 103)**	**(86 534)**	**62.2%**	**(77 434)**	**55.7%**	**(163 968)**	**117.9%**	**(71 265)**	**118.7%**	**8.7%**
Suppliers and employees	(137 130)	(85 977)	62.7%	(77 434)	56.5%	(163 411)	119.2%	(71 265)	121.2%	8.7%
Finance charges	(1 639)	(557)	34.0%	-	-	(557)	34.0%	-	-	-
Transfers and grants	(334)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**34 559**	**3 273**	**9.5%**	**11 670**	**33.8%**	**14 943**	**43.2%**	**6 341**	**21.1%**	**84.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(56 480)**	**(7 711)**	**13.7%**	**(12 252)**	**21.7%**	**(19 962)**	**35.3%**	**(6 159)**	**21.8%**	**98.9%**
Capital assets	(56 480)	(7 711)	13.7%	(12 252)	21.7%	(19 962)	35.3%	(6 159)	21.8%	98.9%
Net Cash from/(used) Investing Activities	**(56 480)**	**(7 711)**	**13.7%**	**(12 252)**	**21.7%**	**(19 962)**	**35.3%**	**(6 159)**	**21.8%**	**98.9%**
Cash Flow from Financing Activities										
Receipts	**43**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	43	-	-	-	-	-	-	-	-	-
Payments	**(899)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(899)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(22 777)**	**(4 437)**	**19.5%**	**(582)**	**2.6%**	**(5 019)**	**22.0%**	**182**	**83.9%**	**(420.5%)**
Cash/cash equivalents at the year begin:	101 623	101 623	100.0%	97 186	95.6%	101 623	100.0%	485	.8%	19 955.0%
Cash/cash equivalents at the year end:	**78 846**	**97 186**	**123.3%**	**96 604**	**122.5%**	**96 604**	**122.5%**	**666**	**.7%**	**14 402.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 056	9.6%	1 034	9.4%	994	9.0%	7 917	72.0%	11 002	48.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	165	2.6%	129	2.0%	1 232	19.4%	4 823	76.0%	6 350	27.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	136	3.9%	114	3.3%	103	3.0%	3 095	89.8%	3 447	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	3.8%	7	3.8%	12	6.0%	165	86.4%	191	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	122	6.5%	222	11.9%	1 520	81.5%	1 864	8.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 364**	**6.0%**	**1 407**	**6.2%**	**2 563**	**11.2%**	**17 521**	**76.7%**	**22 854**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	295	7.0%	458	10.8%	596	14.1%	2 872	68.0%	4 220	18.5%	-	-	-	-
Commercial	533	8.2%	455	7.0%	477	7.4%	5 002	77.4%	6 466	28.3%	-	-	-	-
Households	536	4.4%	494	4.1%	1 490	12.2%	9 647	79.3%	12 168	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 364**	**6.0%**	**1 407**	**6.2%**	**2 563**	**11.2%**	**17 521**	**76.7%**	**22 854**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 221	100.0%	-	-	-	-	-	-	1 221	2.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	552	100.0%	-	-	-	-	-	-	552	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	504	100.0%	-	-	-	-	-	-	504	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 435	100.0%	-	-	-	-	-	-	16 435	33.3%
Auditor-General	188	100.0%	-	-	-	-	-	-	188	.4%
Other	30 500	100.0%	-	-	-	-	-	-	30 500	61.7%
Total	**49 400**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**49 400**	**100.0%**

Contact Details

Municipal Manager	Mr M M Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**121 248**	**40 369**	**33.3%**	**26 894**	**22.2%**	**67 263**	**55.5%**	**29 854**	**55.6%**	**(9.9%)**
Property rates	13 675	11 399	83.4%	(48)	(.3%)	11 352	83.0%	(13)	96.9%	279.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 307	15 151	26.4%	13 699	23.9%	28 850	50.3%	12 263	47.5%	11.7%
Service charges - water revenue	-	-	-	-	-	-	-	3 981	110.7%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	594	47.8%	(100.0%)
Service charges - refuse revenue	3 591	1 264	35.2%	1 132	31.5%	2 396	66.7%	612	36.9%	85.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 709	485	28.4%	470	27.5%	955	55.9%	386	38.1%	21.8%
Interest earned - external investments	160	57	35.7%	28	17.7%	85	53.4%	27	23.0%	6.0%
Interest earned - outstanding debtors	3 307	137	4.1%	216	6.5%	353	10.7%	216	41.9%	.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	198	1	.3%	10	4.9%	10	5.2%	97	24.6%	(90.0%)
Licences and permits	2 551	675	26.5%	555	21.8%	1 231	48.2%	622	43.7%	(10.7%)
Agency services	1 530	753	49.2%	412	26.9%	1 166	76.2%	336	43.5%	22.7%
Transfers recognised - operational	29 942	9 313	31.1%	9 513	31.8%	18 825	62.9%	8 951	68.1%	6.3%
Other own revenue	7 213	1 073	14.9%	903	12.5%	1 976	27.4%	1 775	22.9%	(49.1%)
Gains on disposal of PPE	65	61	94.3%	3	4.9%	64	99.2%	6	28.4%	(44.9%)
Operating Expenditure	**120 533**	**23 724**	**19.7%**	**27 487**	**22.8%**	**51 211**	**42.5%**	**26 144**	**47.0%**	**5.1%**
Employee related costs	45 401	9 881	21.8%	9 753	21.5%	19 634	43.2%	10 895	42.8%	(10.5%)
Remuneration of councillors	3 443	716	20.8%	807	23.4%	1 523	44.2%	635	45.5%	27.0%
Debt impairment	325	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 468	-	-	-	-	-	-	-	-	-
Finance charges	614	191	31.0%	80	13.0%	270	44.0%	35	28.3%	127.2%
Bulk purchases	41 258	6 500	15.8%	9 148	22.2%	15 648	37.9%	8 288	62.5%	10.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	57	-	88	-	145	-	113	-	(22.6%)
Other expenditure	26 024	6 380	24.5%	7 612	29.3%	13 992	53.8%	6 177	38.8%	23.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**714**	**16 645**		**(593)**		**16 052**		**3 709**		
Transfers recognised - capital	17 876	2 168	12.1%	1 965	11.0%	4 133	23.1%	596	14.0%	229.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 951**	**2 185**	**12.2%**	**1 992**	**11.1%**	**4 177**	**23.3%**	**752**	**11.7%**	**164.8%**
National Government	17 876	1 446	8.1%	1 784	10.0%	3 230	18.1%	649	18.2%	175.0%
Provincial Government	-	704	-	197	-	901	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 876**	**2 150**	**12.0%**	**1 980**	**11.1%**	**4 131**	**23.1%**	**649**	**14.2%**	**205.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75	35	46.3%	12	15.5%	46	61.8%	104	8.4%	(88.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 951**	**2 185**	**12.2%**	**1 992**	**11.1%**	**4 177**	**23.3%**	**752**	**11.7%**	**164.8%**
Governance and Administration	**200**	**33**	**16.7%**	**17**	**8.3%**	**50**	**25.0%**	**37**	**6.4%**	**(55.3%)**
Executive & Council	-	-	-	-	-	-	-	16	44.4%	(100.0%)
Budget & Treasury Office	200	33	16.3%	16	7.9%	48	24.2%	11	1.6%	44.5%
Corporate Services	-	1	-	1	-	1	-	10	100.7%	(92.0%)
Community and Public Safety	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**126.3%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	2	5.2%	(100.0%)
Sport And Recreation	40	-	-	-	-	-	-	83	171.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	12	14.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 800**	**1 448**	**10.5%**	**1 742**	**12.6%**	**3 190**	**23.1%**	**610**	**9.8%**	**185.7%**
Planning and Development	-	-	-	-	-	-	-	14	.6%	(100.0%)
Road Transport	13 800	1 448	10.5%	1 742	12.6%	3 190	23.1%	596	12.1%	192.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 911**	**704**	**18.0%**	**233**	**6.0%**	**937**	**24.0%**	**8**	**2.2%**	**2 833.0%**
Electricity	3 876	-	-	35	.9%	35	.9%	8	20.2%	334.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	35	704	2 010.6%	199	567.8%	902	2 578.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**139 058**	**28 611**	**20.6%**	**28 853**	**20.7%**	**57 463**	**41.3%**	**30 654**	**51.7%**	**(5.9%)**
Ratepayers and other	**87 774**	**16 946**	**19.3%**	**17 131**	**19.5%**	**34 076**	**38.8%**	**20 811**	**53.5%**	**(17.7%)**
Government - operating	29 942	9 313	31.1%	9 513	31.8%	18 825	62.9%	8 951	66.8%	6.3%
Government - capital	17 876	2 168	12.1%	1 965	11.0%	4 133	23.1%	649	14.8%	202.9%
Interest	3 466	184	5.3%	245	7.1%	429	12.4%	243	37.7%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(116 741)**	**(23 724)**	**20.3%**	**(27 487)**	**23.5%**	**(51 211)**	**43.9%**	**(26 144)**	**47.0%**	**5.1%**
Suppliers and employees	(116 126)	(23 477)	20.2%	(27 320)	23.5%	(50 796)	43.7%	(25 996)	46.8%	5.1%
Finance charges	(614)	(191)	31.0%	(80)	13.0%	(270)	44.0%	(35)	28.3%	127.2%
Transfers and grants	-	(57)	-	(88)	-	(145)	-	(113)	-	(22.6%)
Net Cash from/(used) Operating Activities	**22 318**	**4 887**	**21.9%**	**1 365**	**6.1%**	**6 252**	**28.0%**	**4 509**	**82.7%**	**(69.7%)**
Cash Flow from Investing Activities										
Receipts	**65**	**61**	**94.3%**	**43**	**66.4%**	**104**	**160.7%**	**181**	**436.4%**	**(76.2%)**
Proceeds on disposal of PPE	65	61	94.3%	6	9.9%	68	104.2%	6	28.4%	12.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	37	-	37	-	175	-	(79.1%)
Payments	**(17 951)**	**(2 463)**	**13.7%**	**(1 992)**	**11.1%**	**(4 455)**	**24.8%**	**(752)**	**13.6%**	**164.8%**
Capital assets	(17 951)	(2 463)	13.7%	(1 992)	11.1%	(4 455)	24.8%	(752)	13.6%	164.8%
Net Cash from/(used) Investing Activities	**(17 886)**	**(2 402)**	**13.4%**	**(1 949)**	**10.9%**	**(4 351)**	**24.3%**	**(571)**	**12.3%**	**241.1%**
Cash Flow from Financing Activities										
Receipts	**101**	**25**	**25.1%**	**47**	**46.3%**	**72**	**71.4%**	**42**	**1.6%**	**11.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	101	25	25.1%	47	46.3%	72	71.4%	42	(311.7%)	11.6%
Payments	**(963)**	**(216)**	**22.4%**	**(222)**	**23.0%**	**(438)**	**45.5%**	**(103)**	**30.3%**	**114.7%**
Repayment of borrowing	(963)	(216)	22.4%	(222)	23.0%	(438)	45.5%	(103)	30.3%	114.7%
Net Cash from/(used) Financing Activities	**(862)**	**(191)**	**22.1%**	**(175)**	**20.3%**	**(366)**	**42.4%**	**(62)**	**(7.9%)**	**184.6%**
Net Increase/(Decrease) in cash held	**3 570**	**2 294**	**64.3%**	**(759)**	**(21.3%)**	**1 535**	**43.0%**	**3 876**	**408.2%**	**(119.6%)**
Cash/cash equivalents at the year begin:	(6 663)	1 114	(16.7%)	3 408	(51.2%)	1 114	(16.7%)	9 588	-	(64.5%)
Cash/cash equivalents at the year end:	**(3 093)**	**3 408**	**(110.2%)**	**2 649**	**(85.7%)**	**2 649**	**(85.7%)**	**13 464**	**(400.2%)**	**(80.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	506	11.4%	454	10.2%	200	4.5%	3 290	73.9%	4 449	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	142	5.6%	107	4.2%	112	4.4%	2 176	85.8%	2 537	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	6.4%	150	6.3%	156	6.5%	1 943	80.8%	2 403	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	4.5%	15	2.5%	17	2.9%	534	90.1%	592	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	5	5.7%	7	8.7%	1	1.2%	69	84.5%	81	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	627	10.1%	324	5.2%	298	4.8%	4 968	79.9%	6 217	38.2%	-	-	-	-
Total By Income Source	**1 460**	**9.0%**	**1 057**	**6.5%**	**784**	**4.8%**	**12 979**	**79.7%**	**16 280**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	118	15.8%	17	2.3%	15	1.9%	598	80.0%	747	4.6%	-	-	-	-
Commercial	207	7.3%	238	8.4%	119	4.2%	2 277	80.2%	2 841	17.5%	-	-	-	-
Households	548	8.4%	492	7.5%	369	5.6%	5 137	78.5%	6 546	40.2%	-	-	-	-
Other	588	9.6%	310	5.0%	281	4.6%	4 967	80.8%	6 146	37.8%	-	-	-	-
Total By Customer Group	**1 460**	**9.0%**	**1 057**	**6.5%**	**784**	**4.8%**	**12 979**	**79.7%**	**16 280**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 650	20.2%	3 801	21.0%	3 602	19.9%	7 053	39.0%	18 107	35.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	780	52.8%	697	47.2%	-	-	-	-	1 477	2.9%
Other	2 313	7.3%	5 720	18.1%	2 410	7.6%	21 115	66.9%	31 559	61.7%
Total	**6 743**	**13.2%**	**10 218**	**20.0%**	**6 012**	**11.8%**	**28 169**	**55.1%**	**51 143**	**100.0%**

Contact Details

Municipal Manager	M P Nonjola	051 633 2441
Financial Manager	T Maseko	051 633 2696

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GARIEP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**97 816**	**25 028**	**25.6%**	**15 287**	**15.6%**	**40 315**	**41.2%**	**11 947**	**25.3%**	**28.0%**
Property rates	6 924	3 052	44.1%	1 601	23.1%	4 653	67.2%	(3 421)	(51.7%)	(146.8%)
Property rates - penalties and collection charges	1 071	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 992	2 396	5.8%	2 758	6.7%	5 154	12.6%	2 205	23.3%	25.1%
Service charges - water revenue	-	2 455	-	3 930	-	6 385	-	5 106	122.2%	(23.0%)
Service charges - sanitation revenue	-	1 142	-	1 030	-	2 172	-	1 226	26.7%	(16.0%)
Service charges - refuse revenue	5 281	1 127	21.3%	999	18.9%	2 126	40.3%	2 593	58.6%	(61.5%)
Service charges - other	-	29	-	-	-	29	-	-	-	-
Rental of facilities and equipment	357	51	14.2%	74	20.7%	125	34.9%	19	27.6%	290.0%
Interest earned - external investments	-	0	-	9	-	9	-	-	-	(100.0%)
Interest earned - outstanding debtors	4	2 145	50 782.2%	2 165	51 258.5%	4 310	102 040.7%	1 499	193.9%	44.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	105	11	10.3%	10	9.3%	21	19.7%	3	13.8%	234.6%
Licences and permits	659	303	45.9%	341	51.8%	644	97.7%	38	34.4%	789.2%
Agency services	4 000	306	7.6%	94	2.4%	400	10.0%	2 662	65.8%	(96.5%)
Transfers recognised - operational	34 912	11 845	33.9%	890	2.5%	12 735	36.5%	-	-	(100.0%)
Other own revenue	3 511	168	4.8%	1 386	39.5%	1 553	44.2%	17	165.4%	8 270.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**154 551**	**36 777**	**23.8%**	**20 672**	**13.4%**	**57 450**	**37.2%**	**14 116**	**23.8%**	**46.4%**
Employee related costs	39 046	7 492	19.2%	9 978	25.6%	17 470	44.7%	9 293	42.6%	7.4%
Remuneration of councillors	1 549	698	45.1%	669	43.2%	1 367	88.2%	749	51.2%	(10.7%)
Debt impairment	2 506	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 094	-	-	-	-	-	-	-	-	-
Finance charges	-	250	-	820	-	1 069	-	-	-	(100.0%)
Bulk purchases	34 808	20 448	58.7%	3 690	10.6%	24 139	69.3%	-	18.8%	(100.0%)
Other Materials	-	179	-	318	-	497	-	140	-	126.5%
Contracted services	-	4 618	-	2 197	-	6 815	-	756	-	190.7%
Transfers and grants	-	121	-	111	-	232	-	262	3.1%	(57.4%)
Other expenditure	68 547	2 869	4.2%	2 889	4.2%	5 757	8.4%	2 916	17.8%	(.9%)
Loss on disposal of PPE	-	104	-	-	-	104	-	-	-	-
Surplus/(Deficit)	**(56 734)**	**(11 749)**		**(5 385)**		**(17 134)**		**(2 169)**		
Transfers recognised - capital	19 383	3 811	19.7%	-	-	3 811	19.7%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.2%**	**117.8%**
National Government	18 300	4 409	24.1%	2 716	14.8%	7 125	38.9%	1 247	10.4%	117.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.8%**	**117.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.2%**	**117.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 600**	**1 798**	**32.1%**	**419**	**7.5%**	**2 217**	**39.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	5 600	1 798	32.1%	419	7.5%	2 217	39.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 700**	**2 477**	**25.5%**	**2 297**	**23.7%**	**4 774**	**49.2%**	**1 247**	**10.9%**	**84.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 700	2 477	25.5%	2 297	23.7%	4 774	49.2%	1 247	10.9%	84.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**134**	**4.5%**	**-**	**-**	**134**	**4.5%**	**-**	**-**	**-**
Electricity	3 000	134	4.5%	-	-	134	4.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**117 270**	**27 215**	**23.2%**	**32 663**	**27.9%**	**59 879**	**51.1%**	**34 813**	**53.8%**	**(6.2%)**
Ratepayers and other	**62 970**	**11 559**	**18.4%**	**20 165**	**32.0%**	**31 724**	**50.4%**	**24 530**	**63.9%**	**(17.8%)**
Government - operating	34 912	11 845	33.9%	8 345	23.9%	20 190	57.8%	4 261	39.1%	95.8%
Government - capital	19 383	3 811	19.7%	3 811	19.7%	7 622	39.3%	6 022	50.0%	(36.7%)
Interest	4	-	-	343	8 109.2%	343	8 109.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 551)**	**(22 694)**	**14.7%**	**(28 906)**	**18.7%**	**(51 600)**	**33.4%**	**(33 621)**	**40.9%**	**(14.0%)**
Suppliers and employees	(154 551)	(22 694)	14.7%	(28 906)	18.7%	(51 600)	33.4%	(33 621)	40.9%	(14.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(37 281)**	**4 521**	**(12.1%)**	**3 758**	**(10.1%)**	**8 279**	**(22.2%)**	**1 192**	**(1.8%)**	**215.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**19 383**	**(4 452)**	**(23.0%)**	**(3 001)**	**(15.5%)**	**(7 454)**	**(38.5%)**	**-**	**-**	**(100.0%)**
Capital assets	19 383	(4 452)	(23.0%)	(3 001)	(15.5%)	(7 454)	(38.5%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**19 383**	**(4 452)**	**(23.0%)**	**(3 001)**	**(15.5%)**	**(7 454)**	**(38.5%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**906**	**(200)**	**(22.1%)**	**(197)**	**(21.8%)**	**(398)**	**(43.9%)**	**(568)**	**93.2%**	**(65.3%)**
Repayment of borrowing	906	(200)	(22.1%)	(197)	(21.8%)	(398)	(43.9%)	(568)	93.2%	(65.3%)
Net Cash from/(used) Financing Activities	**906**	**(200)**	**(22.1%)**	**(197)**	**(21.8%)**	**(398)**	**(43.9%)**	**(568)**	**83.6%**	**(65.3%)**
Net Increase/(Decrease) in cash held	**(16 992)**	**(131)**	**.8%**	**559**	**(3.3%)**	**427**	**(2.5%)**	**624**	**(.1%)**	**(10.4%)**
Cash/cash equivalents at the year begin:	-	322	-	190	-	322	-	23	6.7%	724.9%
Cash/cash equivalents at the year end:	**(16 992)**	**190**	**(1.1%)**	**749**	**(4.4%)**	**749**	**(4.4%)**	**647**	**(1.6%)**	**15.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 446	8.1%	5 450	18.1%	5 478	18.1%	16 808	55.7%	30 182	37.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 363	7.7%	3 009	17.0%	3 021	17.1%	10 288	58.2%	17 681	21.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	495	7.6%	1 180	18.1%	1 113	17.1%	3 716	57.1%	6 504	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	623	7.9%	1 383	17.5%	1 389	17.6%	4 519	57.1%	7 914	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	915	7.6%	2 039	16.8%	2 055	17.0%	7 097	58.6%	12 107	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	441	7.0%	720	11.4%	1 284	20.3%	3 891	61.4%	6 336	7.8%	-	-	-	-
Total By Income Source	**6 282**	**7.8%**	**13 782**	**17.1%**	**14 340**	**17.8%**	**46 320**	**57.4%**	**80 724**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	185	5.6%	219	6.6%	632	19.1%	2 267	68.6%	3 303	4.1%	-	-	-	-
Commercial	593	9.0%	1 299	19.8%	1 272	19.4%	3 388	51.7%	6 552	8.1%	-	-	-	-
Households	5 505	7.8%	12 264	17.3%	12 437	17.5%	40 664	57.4%	70 869	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 282**	**7.8%**	**13 782**	**17.1%**	**14 340**	**17.8%**	**46 320**	**57.4%**	**80 724**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 577	5.6%	1 369	4.9%	337	1.2%	24 787	88.3%	28 071	53.9%
Bulk Water	-	-	-	-	-	-	117	100.0%	117	.2%
PAYE deductions	303	6.5%	310	6.6%	313	6.7%	3 772	80.3%	4 698	9.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	442	4.2%	441	4.2%	437	4.1%	9 292	87.6%	10 612	20.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	7.0%	251	11.9%	759	35.9%	958	45.3%	2 116	4.1%
Auditor-General	1 637	26.0%	27	.4%	517	8.2%	4 124	65.4%	6 305	12.1%
Other	-	-	-	-	-	-	198	100.0%	198	.4%
Total	**4 108**	**7.9%**	**2 399**	**4.6%**	**2 363**	**4.5%**	**43 248**	**83.0%**	**52 117**	**100.0%**

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	L M Mosala	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**275 802**	**125 494**	**45.5%**	**94 783**	**34.4%**	**220 277**	**79.9%**	**90 397**	**57.9%**	**4.9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	5 625	26 596	472.8%	4 808	85.5%	31 404	558.3%	19 070	-	(74.8%)
Service charges - sanitation revenue	18 055	15 215	84.3%	2 008	11.1%	17 224	95.4%	6 584	-	(69.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 666	799	30.0%	857	32.1%	1 656	62.1%	493	130.2%	74.0%
Interest earned - outstanding debtors	1 533	984	64.2%	848	55.3%	1 832	119.5%	556	-	52.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	244 382	79 485	32.5%	74 257	30.4%	153 742	62.9%	60 145	47.0%	23.5%
Other own revenue	3 540	2 415	68.2%	12 005	339.1%	14 420	407.4%	3 550	311.1%	238.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**425 489**	**100 486**	**23.6%**	**119 837**	**28.2%**	**220 323**	**51.8%**	**104 187**	**49.4%**	**15.0%**
Employee related costs	123 802	31 682	25.6%	38 028	30.7%	69 710	56.3%	25 377	37.5%	49.9%
Remuneration of councillors	5 352	1 163	21.7%	1 208	22.6%	2 371	44.3%	1 097	41.9%	10.1%
Debt impairment	8 386	5 036	60.0%	950	11.3%	5 986	71.4%	15 431	-	(93.8%)
Depreciation and asset impairment	44 812	-	-	22 406	50.0%	22 406	50.0%	10 458	50.0%	114.3%
Finance charges	3 272	187	5.7%	1 362	41.6%	1 549	47.4%	-	24.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	47 013	2 821	6.0%	14 254	30.3%	17 076	36.3%	15 126	125.0%	(5.8%)
Transfers and grants	51 325	36 387	70.9%	11 988	23.4%	48 374	94.3%	5 391	43.9%	122.4%
Other expenditure	141 217	23 210	16.4%	29 641	21.0%	52 852	37.4%	31 307	40.0%	(5.3%)
Loss on disposal of PPE	311	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(149 688)**	**25 008**		**(25 054)**		**(46)**		**(13 790)**		
Transfers recognised - capital	185 294	41 992	22.7%	69 546	37.5%	111 538	60.2%	21 251	53.0%	227.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**106 519**	**15 688**	**14.7%**	**26 908**	**25.3%**	**42 596**	**40.0%**	**26 305**	**44.0%**	**2.3%**
National Government	79 999	15 601	19.5%	26 701	33.4%	42 301	52.9%	26 305	44.2%	1.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 999**	**15 601**	**19.5%**	**26 701**	**33.4%**	**42 301**	**52.9%**	**26 305**	**44.2%**	**1.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 643	87	1.5%	207	3.7%	294	5.2%	-	-	(100.0%)
Public contributions and donations	20 876	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**106 519**	**15 688**	**14.7%**	**26 908**	**25.3%**	**42 596**	**40.0%**	**26 305**	**44.0%**	**2.3%**
Governance and Administration	**773**	**87**	**11.3%**	**13**	**1.6%**	**100**	**12.9%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	6	2.2%	6	2.2%	-	-	(100.0%)
Corporate Services	523	87	16.7%	7	1.4%	94	18.0%	-	-	(100.0%)
Community and Public Safety	**100**	**-**	**-**	**169**	**168.6%**	**169**	**168.6%**	**1**	**-**	**11 476.6%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	169	168.6%	169	168.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	1	-	(100.0%)
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 646**	**15 601**	**14.8%**	**26 727**	**25.3%**	**42 328**	**40.1%**	**26 303**	**44.2%**	**1.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	80 479	7 186	8.9%	18 829	23.4%	26 014	32.3%	11 508	38.6%	63.6%
Waste Water Management	25 166	8 415	33.4%	7 898	31.4%	16 313	64.8%	14 795	55.7%	(46.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**419**	**260 020**	**62 023.3%**	**282 456**	**67 375.0%**	**542 476**	**129 398.3%**	**157 983**	**82.5%**	**78.8%**
Ratepayers and other	**4**	**1 831**	**43 465.2%**	**365**	**8 663.1%**	**2 196**	**52 128.3%**	**1 538**	**42.5%**	**(76.3%)**
Government - operating	239	134 623	56 439.2%	159 478	66 859.4%	294 102	123 298.6%	89 724	85.7%	77.7%
Government - capital	175	123 498	70 373.4%	122 258	69 667.0%	245 756	140 040.4%	66 670	79.5%	83.4%
Interest	1	68	6 806.4%	355	35 484.3%	423	42 290.7%	50	15.9%	604.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(247)**	**(250 536)**	**101 469.5%**	**(232 111)**	**94 007.2%**	**(482 648)**	**195 476.7%**	**(166 638)**	**150.1%**	**39.3%**
Suppliers and employees	(191)	(214 651)	112 355.8%	(137 571)	72 009.2%	(352 222)	184 365.0%	(142 258)	145.2%	(3.3%)
Finance charges	-	(373)	-	-	-	(373)	-	-	48.5%	-
Transfers and grants	(56)	(35 512)	63 571.1%	(94 541)	169 239.8%	(130 053)	232 811.0%	(24 380)	168.3%	287.8%
Net Cash from/(used) Operating Activities	**172**	**9 484**	**5 503.6%**	**50 345**	**29 215.6%**	**59 829**	**34 719.1%**	**(8 655)**	**(14.4%)**	**(681.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**38**	**-**	**66**	**-**	**104**	**-**	**36 505**	**-**	**(99.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	38	-	66	-	104	-	49	-	33.4%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	36 456	-	(100.0%)
Payments	**(172)**	**(28 875)**	**16 742.6%**	**(26 908)**	**15 602.4%**	**(55 783)**	**32 344.9%**	**(26 305)**	**44.0%**	**2.3%**
Capital assets	(172)	(28 875)	16 742.6%	(26 908)	15 602.4%	(55 783)	32 344.9%	(26 305)	44.0%	2.3%
Net Cash from/(used) Investing Activities	**(172)**	**(28 836)**	**16 720.4%**	**(26 842)**	**15 564.1%**	**(55 678)**	**32 284.5%**	**10 201**	**(21.0%)**	**(363.1%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(193)**	**57 003.5%**	**-**	**-**	**(193)**	**57 003.5%**	**-**	**51.1%**	**-**
Repayment of borrowing	(0)	(193)	57 003.5%	-	-	(193)	57 003.5%	-	51.1%	-
Net Cash from/(used) Financing Activities	**(0)**	**(193)**	**57 003.5%**	**-**	**-**	**(193)**	**57 003.5%**	**-**	**51.1%**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(19 546)**	**4 080 525.1%**	**23 503**	**(4 906 623.4%)**	**3 957**	**(826 098.3%)**	**1 546**	**(2 325.6%)**	**1 420.4%**
Cash/cash equivalents at the year begin:	1	23 846	1 987 156.4%	4 300	358 346.8%	23 846	1 987 156.4%	11 562	9.0%	(62.8%)
Cash/cash equivalents at the year end:	**1**	**4 300**	**596 416.4%**	**27 803**	**3 856 156.4%**	**27 803**	**3 856 156.4%**	**13 108**	**61.8%**	**112.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 075	18.2%	2 061	12.2%	1 218	7.2%	10 525	62.4%	16 878	68.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	761	9.7%	585	7.5%	356	4.5%	6 132	78.3%	7 834	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 836**	**15.5%**	**2 646**	**10.7%**	**1 573**	**6.4%**	**16 656**	**67.4%**	**24 712**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	70	45.1%	16	10.2%	33	21.6%	36	23.1%	155	.6%	-	-	-	-
Commercial	138	23.9%	61	10.6%	51	8.9%	326	56.6%	576	2.3%	-	-	-	-
Households	3 439	14.7%	2 481	10.6%	1 381	5.9%	16 111	68.8%	23 413	94.7%	-	-	-	-
Other	190	33.3%	88	15.4%	108	19.0%	183	32.2%	569	2.3%	-	-	-	-
Total By Customer Group	**3 836**	**15.5%**	**2 646**	**10.7%**	**1 573**	**6.4%**	**16 656**	**67.4%**	**24 712**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 476	42.4%	331	5.7%	2	-	3 035	51.9%	5 844	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	16.3%	27	83.7%	-	-	-	-	33	.6%
Total	**2 481**	**42.2%**	**359**	**6.1%**	**2**	**-**	**3 035**	**51.6%**	**5 876**	**100.0%**

Contact Details

Municipal Manager	Mr Z A Williams	045 979 3006
Financial Manager	Mr Jonathan Jackson	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**132 324**	**58 552**	**44.2%**	**49 407**	**37.3%**	**107 960**	**81.6%**	**45 205**	**118.0%**	**9.3%**
Property rates	6 616	1 100	16.6%	1 769	26.7%	2 870	43.4%	7 112	88.9%	(75.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	96	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	989	4	.4%	8	.8%	12	1.2%	191	-	(95.8%)
Rental of facilities and equipment	19	75	395.3%	72	380.3%	147	775.7%	3	4.2%	2 714.2%
Interest earned - external investments	2 877	719	25.0%	623	21.6%	1 342	46.6%	723	95.1%	(13.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	743	104	14.0%	110	14.8%	214	28.8%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 178	601	27.6%	657	30.2%	1 258	57.7%	394	-	66.9%
Transfers recognised - operational	111 465	54 858	49.2%	42 228	37.9%	97 086	87.1%	36 421	155.8%	15.9%
Other own revenue	7 436	1 091	14.7%	3 940	53.0%	5 032	67.7%	266	4.5%	1 378.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	**132 821**	**35 551**	**26.8%**	**31 553**	**23.8%**	**67 104**	**50.5%**	**33 077**	**44.0%**	**(4.6%)**
Employee related costs	57 467	16 370	28.5%	15 736	27.4%	32 106	55.9%	13 940	33.1%	12.9%
Remuneration of councillors	-	3 634	-	3 549	-	7 183	-	2 237	46.1%	58.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	75 354	15 547	20.6%	12 267	16.3%	27 814	36.9%	16 899	60.6%	(27.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(497)**	**23 002**		**17 854**		**40 856**		**12 129**		
Transfers recognised - capital	-	20 907	-	34 471	-	55 378	-	12 028	152.4%	186.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**8 678**	**12 121**	**139.7%**	**9 255**	**106.6%**	**21 376**	**246.3%**	**28 922**	**47.6%**	**(68.0%)**
National Government	-	3 133	-	5 149	-	8 282	-	27 071	188.4%	(81.0%)
Provincial Government	7 252	7 878	108.6%	4 106	56.6%	11 984	165.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 252**	**11 012**	**151.8%**	**9 255**	**127.6%**	**20 267**	**279.5%**	**27 071**	**53.4%**	**(65.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 426	1 109	77.8%	-	-	1 109	77.8%	1 851	-	(100.0%)
Capital Expenditure Standard Classification	**8 678**	**12 121**	**139.7%**	**9 255**	**106.6%**	**21 376**	**246.3%**	**28 922**	**47.6%**	**(68.0%)**
Governance and Administration	**150**	**408**	**272.5%**	**2 026**	**1 352.1%**	**2 435**	**1 624.6%**	**394**	**31.0%**	**413.7%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	150	408	272.5%	2 026	1 352.1%	2 435	1 624.6%	394	51.6%	413.7%
Community and Public Safety	**-**	**577**	**-**	**1 224**	**-**	**1 801**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	577	-	1 224	-	1 801	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**888**	**1 313**	**147.8%**	**491**	**55.3%**	**1 804**	**203.1%**	**17 273**	**34.1%**	**(97.2%)**
Planning and Development	888	1 313	147.8%	491	55.3%	1 804	203.1%	4 164	52.0%	(88.2%)
Road Transport	-	-	-	-	-	-	-	13 109	31.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 640**	**9 822**	**128.6%**	**5 514**	**72.2%**	**15 336**	**200.7%**	**11 255**	**-**	**(51.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 640	-	-	-	-	-	-	-	-	-
Waste Management	-	9 822	-	5 514	-	15 336	-	11 255	-	(51.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**215 234**	**80 314**	**37.3%**	**83 881**	**39.0%**	**164 194**	**76.3%**	**50 690**	**81.1%**	**65.5%**
Ratepayers and other	**50 003**	**2 940**	**5.9%**	**6 559**	**13.1%**	**9 498**	**19.0%**	**1 516**	**11.2%**	**332.8%**
Government - operating	116 174	55 748	48.0%	42 228	36.3%	97 976	84.3%	35 853	73.2%	17.8%
Government - capital	48 263	20 907	43.3%	34 471	71.4%	55 378	114.7%	12 596	-	173.7%
Interest	794	719	90.5%	623	78.4%	1 342	168.9%	725	181.9%	(14.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(117 839)**	**(41 365)**	**35.1%**	**(33 206)**	**28.2%**	**(74 571)**	**63.3%**	**(23 754)**	**41.3%**	**39.8%**
Suppliers and employees	(117 839)	(41 365)	35.1%	(33 206)	28.2%	(74 571)	63.3%	(23 754)	41.3%	39.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 395**	**38 949**	**40.0%**	**50 675**	**52.0%**	**89 623**	**92.0%**	**26 936**	**222.5%**	**88.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(97 395)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 420)**	**-**	**(100.0%)**
Capital assets	(97 395)	-	-	-	-	-	-	(9 420)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(97 395)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 420)**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**38 949**	**############**	**50 675**	**############**	**89 623**	**############**	**17 516**	**168.6%**	**189.3%**
Cash/cash equivalents at the year begin:	-	-	-	38 949	-	-	-	82 923	-	(53.0%)
Cash/cash equivalents at the year end:	**(0)**	**38 949**	**(54 095 226.4%)**	**89 623**	**(124 476 873.6%)**	**89 623**	**(124 476 873.6%)**	**100 439**	**295.1%**	**(10.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	208	.5%	90	.2%	104	.2%	45 032	99.1%	45 434	100.0%	-	-	-	-
Total By Income Source	**208**	**.5%**	**90**	**.2%**	**104**	**.2%**	**45 032**	**99.1%**	**45 434**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11	.2%	5	.1%	5	.1%	6 922	99.7%	6 943	15.3%	-	-	-	-
Commercial	71	.3%	20	.1%	35	.1%	23 109	99.5%	23 234	51.1%	-	-	-	-
Households	126	.8%	65	.4%	64	.4%	15 002	98.3%	15 257	33.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**208**	**.5%**	**90**	**.2%**	**104**	**.2%**	**45 032**	**99.1%**	**45 434**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**91 077**	**41 120**	**45.1%**	**28 901**	**31.7%**	**70 021**	**76.9%**	**27 605**	**78.9%**	**4.7%**
Property rates	4 911	-	-	-	-	-	-	2 361	57.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	93	-	180	-	273	-	4	.7%	4 510.4%
Service charges - other	477	2	.4%	2	.4%	4	.8%	37	-	(94.7%)
Rental of facilities and equipment	87	(17)	(19.4%)	(218)	(249.8%)	(235)	(269.2%)	3	1.0%	(7 563.9%)
Interest earned - external investments	-	0	-	0	-	1	-	0	-	85.5%
Interest earned - outstanding debtors	477	67	14.1%	71	14.9%	138	28.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	43	3	8.0%	3	6.1%	6	14.1%	16	61.8%	(83.6%)
Licences and permits	30	-	-	15	49.5%	15	49.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 580	40 942	50.2%	28 766	35.3%	69 708	85.4%	24 772	79.5%	16.1%
Other own revenue	3 472	29	.8%	83	2.4%	111	3.2%	412	360.4%	(79.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**160 061**	**14 639**	**9.1%**	**26 370**	**16.5%**	**41 009**	**25.6%**	**48 423**	**64.4%**	**(45.5%)**
Employee related costs	35 759	8 665	24.2%	12 208	34.1%	20 873	58.4%	8 081	57.9%	51.1%
Remuneration of councillors	10 326	-	-	-	-	-	-	1 508	43.6%	(100.0%)
Debt impairment	30 595	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 023	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 042	-	-	-	-	-	-	-	-	-
Contracted services	3 161	701	22.2%	5 117	161.8%	5 818	184.0%	-	-	(100.0%)
Transfers and grants	28 366	-	-	-	-	-	-	30 543	1 298.3%	(100.0%)
Other expenditure	28 734	5 272	18.3%	9 045	31.5%	14 318	49.8%	8 290	49.8%	9.1%
Loss on disposal of PPE	12 056	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 984)**	**26 481**		**2 531**		**29 012**		**(20 818)**		
Transfers recognised - capital	28 366	10 718	37.8%	9 566	33.7%	20 284	71.5%	9 050	74.0%	5.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
National Government	-	2 286	-	1 478	-	3 764	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	2 286	-	1 478	-	3 764	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**104 114**	**52 034**	**50.0%**	**40 127**	**38.5%**	**92 161**	**88.5%**	**36 655**	**81.1%**	**9.5%**
Ratepayers and other	**6 900**	**365**	**5.3%**	**1 795**	**26.0%**	**2 160**	**31.3%**	**2 833**	**210.7%**	**(36.6%)**
Government - operating	72 644	40 951	56.4%	28 766	39.6%	69 717	96.0%	33 822	106.9%	(14.9%)
Government - capital	24 569	10 718	43.6%	9 566	38.9%	20 284	82.6%	-	-	(100.0%)
Interest	1	0	73.1%	0	17.6%	1	90.7%	0	-	264.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(96 157)**	**(16 072)**	**16.7%**	**(28 449)**	**29.6%**	**(44 521)**	**46.3%**	**(51 600)**	**130.5%**	**(44.9%)**
Suppliers and employees	(96 157)	(16 072)	16.7%	(28 449)	29.6%	(44 521)	46.3%	(49 505)	170.8%	(42.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(2 095)	28.8%	(100.0%)
Net Cash from/(used) Operating Activities	**7 957**	**35 963**	**452.0%**	**11 677**	**146.8%**	**47 640**	**598.8%**	**(14 946)**	**(54.0%)**	**(178.1%)**
Cash Flow from Investing Activities										
Receipts	**(5 009)**	**(18 234)**	**364.0%**	**11 746**	**(234.5%)**	**(6 488)**	**129.5%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	268	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 023	(180)	(5.9%)	926	30.6%	746	24.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	(8 301)	(18 054)	217.5%	10 820	(130.4%)	(7 234)	87.1%	-	-	(100.0%)
Payments	**(870)**	**(6 278)**	**721.9%**	**(4 872)**	**560.2%**	**(11 149)**	**1 282.1%**	**(842)**	**3.4%**	**478.8%**
Capital assets	(870)	(6 278)	721.9%	(4 872)	560.2%	(11 149)	1 282.1%	(842)	3.4%	478.8%
Net Cash from/(used) Investing Activities	**(5 879)**	**(24 512)**	**416.9%**	**6 875**	**(116.9%)**	**(17 637)**	**300.0%**	**(842)**	**3.4%**	**(916.8%)**
Cash Flow from Financing Activities										
Receipts	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 085**	**11 451**	**549.3%**	**18 552**	**889.9%**	**30 003**	**1 439.2%**	**(15 787)**	**(1 313.8%)**	**(217.5%)**
Cash/cash equivalents at the year begin:	875	2 960	338.2%	14 411	1 646.5%	2 960	338.2%	817	-	1 663.0%
Cash/cash equivalents at the year end:	**2 960**	**14 411**	**486.9%**	**32 964**	**1 113.6%**	**32 964**	**1 113.6%**	**(14 970)**	**(583.5%)**	**(320.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(263)	5.0%	(197)	3.8%	(354)	6.8%	(4 409)	84.4%	(5 223)	761.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	6.8%	(294)	(6.2%)	(330)	(6.9%)	5 055	106.3%	4 754	(693.4%)
Auditor-General	-	-	515	(236.7%)	(732)	336.7%	-	-	(217)	31.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**61**	**(8.8%)**	**24**	**(3.5%)**	**(1 416)**	**206.5%**	**646**	**(94.2%)**	**(686)**	**100.0%**

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**173 096**	**63 935**	**36.9%**	**52 392**	**30.3%**	**116 327**	**67.2%**	**63 111**	**81.9%**	**(17.0%)**
Property rates	2 619	165	6.3%	-	-	165	6.3%	-	.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	59	-	59	-	14	20.2%	319.3%
Service charges - other	200	18	8.9%	-	-	18	8.9%	-	-	-
Rental of facilities and equipment	165	37	22.6%	26	15.7%	63	38.3%	21	-	23.6%
Interest earned - external investments	3 000	930	31.0%	864	28.8%	1 795	59.8%	594	39.6%	45.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	58	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	20	5.6%	19	5.4%	39	11.1%	101	21.6%	(81.2%)
Licences and permits	2 500	456	18.2%	556	22.3%	1 012	40.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	146 287	59 838	40.9%	48 092	32.9%	107 929	73.8%	62 214	89.1%	(22.7%)
Other own revenue	17 975	2 466	13.7%	2 776	15.4%	5 242	29.2%	109	21.4%	2 444.5%
Gains on disposal of PPE	-	4	-	-	-	4	-	-	-	-
Operating Expenditure	**208 430**	**33 534**	**16.1%**	**35 181**	**16.9%**	**68 715**	**33.0%**	**38 831**	**50.6%**	**(9.4%)**
Employee related costs	75 821	16 541	21.8%	19 175	25.3%	35 716	47.1%	15 129	55.0%	26.7%
Remuneration of councillors	15 144	3 870	25.6%	4 109	27.1%	7 979	52.7%	3 443	29.7%	19.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 741	1 753	3.9%	3 405	7.6%	5 158	11.5%	2 993	-	13.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	13 660	587	4.3%	-	-	587	4.3%	-	12.3%	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 000	-	-	-	-	-	-	-	-	-
Other expenditure	55 063	10 783	19.6%	8 493	15.4%	19 276	35.0%	17 266	55.9%	(50.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 333)**	**30 400**		**17 211**		**47 611**		**24 280**		
Transfers recognised - capital	68 566	35 135	51.2%	-	-	35 135	51.2%	-	42.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
National Government	78 898	12 894	16.3%	5 536	7.0%	18 431	23.4%	5 416	22.8%	2.2%
Provincial Government	-	-	-	103	-	103	-	1 509	95.3%	(93.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	1 851	-	1 851	-	-	-	(100.0%)
Transfers recognised - capital	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
Governance and Administration	**4 450**	**200**	**4.5%**	**103**	**2.3%**	**304**	**6.8%**	**107**	**12.4%**	**(3.5%)**
Executive & Council	2 100	-	-	-	-	-	-	16	3.2%	(100.0%)
Budget & Treasury Office	1 200	-	-	-	-	-	-	-	42.7%	-
Corporate Services	1 150	200	17.4%	103	9.0%	304	26.4%	91	3.7%	13.6%
Community and Public Safety	**1 810**	**956**	**52.8%**	**50**	**2.8%**	**1 007**	**55.6%**	**39**	**13.9%**	**28.0%**
Community & Social Services	1 810	250	13.8%	50	2.8%	301	16.6%	28	45.2%	81.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	706	-	-	-	706	-	12	.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70 738**	**11 606**	**16.4%**	**7 337**	**10.4%**	**18 943**	**26.8%**	**6 779**	**25.4%**	**8.2%**
Planning and Development	100	-	-	-	-	-	-	-	151.1%	-
Road Transport	70 638	11 606	16.4%	7 337	10.4%	18 943	26.8%	6 779	22.7%	8.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 900**	**132**	**6.9%**	**-**	**-**	**132**	**6.9%**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 900	132	6.9%	-	-	132	6.9%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**241 662**	**99 070**	**41.0%**	**63 253**	**26.2%**	**162 323**	**67.2%**	**63 530**	**78.0%**	**(.4%)**
Ratepayers and other	**23 809**	**3 166**	**13.3%**	**14 504**	**60.9%**	**17 671**	**74.2%**	**959**	**48.1%**	**1 412.9%**
Government - operating	146 287	59 838	40.9%	48 092	32.9%	107 929	73.8%	62 214	97.7%	(22.7%)
Government - capital	68 566	35 135	51.2%	-	-	35 135	51.2%	-	37.2%	-
Interest	3 000	930	31.0%	657	21.9%	1 588	52.9%	358	25.5%	83.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(160 188)**	**(33 583)**	**21.0%**	**(28 023)**	**17.5%**	**(61 606)**	**38.5%**	**(35 667)**	**54.5%**	**(21.4%)**
Suppliers and employees	(160 083)	(33 583)	21.0%	(28 023)	17.5%	(61 606)	38.5%	(35 667)	54.5%	(21.4%)
Finance charges	(105)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 474**	**65 487**	**80.4%**	**35 230**	**43.2%**	**100 717**	**123.6%**	**27 864**	**137.2%**	**26.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**(154)**	**-**	**(154)**	**-**	**(286)**	**-**	**(46.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(154)	-	(154)	-	(286)	-	(46.2%)
Payments	**(78 898)**	**(14 696)**	**18.6%**	**(4 356)**	**5.5%**	**(19 052)**	**24.1%**	**(7 876)**	**19.5%**	**(44.7%)**
Capital assets	(78 898)	(14 696)	18.6%	(4 356)	5.5%	(19 052)	24.1%	(7 876)	19.5%	(44.7%)
Net Cash from/(used) Investing Activities	**(78 898)**	**(14 696)**	**18.6%**	**(4 510)**	**5.7%**	**(19 206)**	**24.3%**	**(8 162)**	**20.0%**	**(44.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(306)**	**-**	**(306)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(306)	-	(306)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(306)**	**-**	**(306)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 576**	**50 791**	**1 971.8%**	**30 414**	**1 180.8%**	**81 205**	**3 152.6%**	**19 701**	**(672.8%)**	**54.4%**
Cash/cash equivalents at the year begin:	12 002	13 681	114.0%	64 472	537.2%	13 681	114.0%	48 562	-	32.8%
Cash/cash equivalents at the year end:	**14 578**	**64 472**	**442.3%**	**94 886**	**650.9%**	**94 886**	**650.9%**	**68 264**	**(780.2%)**	**39.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 598	26.8%	138	1.0%	137	1.0%	9 577	71.2%	13 449	96.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	11.7%	12	2.6%	12	2.4%	401	83.3%	481	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 654**	**26.2%**	**150**	**1.1%**	**149**	**1.1%**	**9 978**	**71.6%**	**13 930**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 003	61.3%	8	.2%	7	.2%	1 881	38.4%	4 900	35.2%	-	-	-	-
Commercial	244	11.2%	40	1.9%	40	1.8%	1 862	85.2%	2 186	15.7%	-	-	-	-
Households	407	5.9%	102	1.5%	101	1.5%	6 235	91.1%	6 845	49.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 654**	**26.2%**	**150**	**1.1%**	**149**	**1.1%**	**9 978**	**71.6%**	**13 930**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(393)	1.8%	(158)	.7%	(20 739)	97.4%	(21 289)	100.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 579	9 972.3%	(617)	(1 342.8%)	(2 218)	(4 829.7%)	(1 699)	(3 699.8%)	46	(.2%)
Auditor-General	-	-	23	-	(23)	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 579**	**(21.6%)**	**(987)**	**4.6%**	**(2 398)**	**11.3%**	**(22 438)**	**105.6%**	**(21 243)**	**100.0%**

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**158 563**	**58 186**	**36.7%**	**36 905**	**23.3%**	**95 091**	**60.0%**	**2 134**	**3.6%**	**1 629.5%**
Property rates	7 967	9 970	125.1%	-	-	9 970	125.1%	-	7.5%	-
Property rates - penalties and collection charges	-	81	-	81	-	161	-	79	-	2.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	173	143	82.6%	142	82.5%	285	165.1%	141	52.1%	.9%
Service charges - other	-	41	-	42	-	84	-	-	-	(100.0%)
Rental of facilities and equipment	71	24	34.1%	23	32.6%	47	66.7%	14	73.8%	63.1%
Interest earned - external investments	1 085	548	50.5%	404	37.3%	952	87.8%	394	100.8%	2.7%
Interest earned - outstanding debtors	-	64	-	62	-	126	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	79	191	240.9%	102	129.5%	293	370.5%	26	45.0%	301.4%
Licences and permits	1 104	367	33.3%	165	15.0%	533	48.3%	174	25.0%	(4.9%)
Agency services	547	195	35.7%	207	37.7%	402	73.4%	172	64.6%	19.9%
Transfers recognised - operational	134 838	46 519	34.5%	35 333	26.2%	81 852	60.7%	605	.8%	5 736.6%
Other own revenue	12 699	43	.3%	342	2.7%	385	3.0%	529	108.3%	(35.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**181 750**	**30 923**	**17.0%**	**36 324**	**20.0%**	**67 247**	**37.0%**	**29 553**	**47.3%**	**22.9%**
Employee related costs	73 679	12 415	16.9%	13 556	18.4%	25 971	35.2%	13 425	47.3%	1.0%
Remuneration of councillors	-	3 286	-	3 272	-	6 558	-	973	23.5%	236.1%
Debt impairment	16 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 630	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	6 011	31.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 441	15 222	19.2%	19 496	24.5%	34 718	43.7%	9 143	77.3%	113.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 187)**	**27 263**		**581**		**27 844**		**(27 419)**		
Transfers recognised - capital	37 221	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**68 046**	**4 768**	**7.0%**	**7 258**	**10.7%**	**12 027**	**17.7%**	**3 740**	**23.3%**	**94.1%**
National Government	-	4 744	-	7 258	-	12 002	-	3 740	23.4%	94.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**4 744**	**-**	**7 258**	**-**	**12 002**	**-**	**3 740**	**23.4%**	**94.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	24	-	-	-	24	-	-	-	-
Public contributions and donations	68 046	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68 046**	**4 768**	**7.0%**	**7 258**	**10.7%**	**12 027**	**17.7%**	**3 740**	**23.3%**	**94.1%**
Governance and Administration	**915**	**310**	**33.9%**	**812**	**88.7%**	**1 122**	**122.6%**	**-**	**11.6%**	**(100.0%)**
Executive & Council	-	-	-	395	-	395	-	-	-	(100.0%)
Budget & Treasury Office	100	-	-	194	194.4%	194	194.4%	-	-	(100.0%)
Corporate Services	815	310	38.0%	222	27.3%	533	65.3%	-	60.0%	(100.0%)
Community and Public Safety	**1 095**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**80.4%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 095	-	-	-	-	-	-	-	80.4%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 736**	**4 458**	**7.0%**	**6 077**	**9.5%**	**10 535**	**16.5%**	**3 740**	**22.3%**	**62.5%**
Planning and Development	4 738	199	4.2%	5	.1%	204	4.3%	-	-	(100.0%)
Road Transport	58 998	4 259	7.2%	6 072	10.3%	10 331	17.5%	3 740	23.9%	62.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 300**	**-**	**-**	**370**	**16.1%**	**370**	**16.1%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 300	-	-	370	16.1%	370	16.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**195 784**	**71 282**	**36.4%**	**43 129**	**22.0%**	**114 411**	**58.4%**	**24 463**	**65.6%**	**76.3%**
Ratepayers and other	**22 640**	**4 267**	**18.8%**	**1 895**	**8.4%**	**6 162**	**27.2%**	**3 031**	**173.2%**	**(37.5%)**
Government - operating	134 838	54 059	40.1%	40 853	30.3%	94 913	70.4%	5 188	51.3%	687.5%
Government - capital	37 221	12 407	33.3%	-	-	12 407	33.3%	15 851	80.1%	(100.0%)
Interest	1 085	548	50.5%	381	35.1%	929	85.6%	393	107.6%	(3.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(153 120)**	**(65 444)**	**42.7%**	**(21 966)**	**14.3%**	**(87 410)**	**57.1%**	**(18 912)**	**77.1%**	**16.1%**
Suppliers and employees	(153 120)	(65 444)	42.7%	(21 966)	14.3%	(87 410)	57.1%	(18 912)	77.1%	16.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 664**	**5 838**	**13.7%**	**21 164**	**49.6%**	**27 001**	**63.3%**	**5 550**	**31.0%**	**281.3%**
Cash Flow from Investing Activities										
Receipts	**25 000**	**(548)**	**(2.2%)**	**(381)**	**(1.5%)**	**(930)**	**(3.7%)**	**29 070**	**761.2%**	**(101.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	25 000	(548)	(2.2%)	(381)	(1.5%)	(930)	(3.7%)	29 070	761.2%	(101.3%)
Payments	**(68 046)**	**(6 353)**	**9.3%**	**(8 508)**	**12.5%**	**(14 861)**	**21.8%**	**(24)**	**12.4%**	**34 940.4%**
Capital assets	(68 046)	(6 353)	9.3%	(8 508)	12.5%	(14 861)	21.8%	(24)	12.4%	34 940.4%
Net Cash from/(used) Investing Activities	**(43 046)**	**(6 902)**	**16.0%**	**(8 890)**	**20.7%**	**(15 791)**	**36.7%**	**29 046**	**(61.7%)**	**(130.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(382)**	**(1 064)**	**278.4%**	**12 274**	**(3 211.3%)**	**11 210**	**(2 932.9%)**	**34 596**	**873.6%**	**(64.5%)**
Cash/cash equivalents at the year begin:	4 228	1 366	32.3%	302	7.1%	1 366	32.3%	3 141	-	(90.4%)
Cash/cash equivalents at the year end:	**3 846**	**302**	**7.9%**	**12 576**	**327.0%**	**12 576**	**327.0%**	**37 737**	**892.6%**	**(66.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(450)	(2.7%)	123	.7%	290	1.7%	16 860	100.2%	16 823	65.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12	.3%	58	1.6%	57	1.6%	3 531	96.5%	3 659	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(93)	(1.8%)	21	.4%	21	.4%	5 306	101.0%	5 255	20.4%	-	-	-	-
Total By Income Source	**(531)**	**(2.1%)**	**202**	**.8%**	**368**	**1.4%**	**25 697**	**99.8%**	**25 737**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(606)	(9.8%)	5	.1%	174	2.8%	6 628	106.9%	6 200	24.1%	-	-	-	-
Commercial	58	.8%	82	1.2%	81	1.1%	6 869	96.9%	7 090	27.5%	-	-	-	-
Households	18	.1%	115	.9%	113	.9%	12 200	98.0%	12 446	48.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(531)**	**(2.1%)**	**202**	**.8%**	**368**	**1.4%**	**25 697**	**99.8%**	**25 737**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(377)	1.0%	(130)	.3%	(954)	2.5%	(37 006)	96.2%	(38 467)	94.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 685)	68.8%	276	(11.3%)	(676)	27.6%	(363)	14.8%	(2 448)	6.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(2 062)**	**5.0%**	**146**	**(.4%)**	**(1 630)**	**4.0%**	**(37 369)**	**91.3%**	**(40 915)**	**100.0%**

Contact Details

Municipal Manager	Mr Thando Mase	047 553 7025
Financial Manager	Nkosazana Ponco	047 553 0576

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**725 772**	**258 111**	**35.6%**	**129 759**	**17.9%**	**387 870**	**53.4%**	**103 761**	**52.1%**	**25.1%**
Property rates	146 761	154 586	105.3%	(626)	(.4%)	153 960	104.9%	(167)	100.9%	275.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 747	59 101	24.5%	42 666	17.7%	101 767	42.3%	47 153	48.5%	(9.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 041	21 528	102.3%	244	1.2%	21 772	103.5%	51	-	376.1%
Service charges - other	3 468	2	-	7	.2%	9	.3%	24	10.7%	(69.3%)
Rental of facilities and equipment	15 418	3 730	24.2%	2 374	15.4%	6 104	39.6%	2 279	40.9%	4.2%
Interest earned - external investments	9 381	1 217	13.0%	1 429	15.2%	2 645	28.2%	2 260	101.5%	(36.8%)
Interest earned - outstanding debtors	23 655	4 978	21.0%	4 159	17.6%	9 136	38.6%	2 837	34.5%	46.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 601	424	11.8%	231	6.4%	655	18.2%	399	29.5%	(42.1%)
Licences and permits	15 297	2 954	19.3%	2 827	18.5%	5 782	37.8%	3 263	43.0%	(13.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	210 180	1 536	.7%	65 989	31.4%	67 524	32.1%	44 824	26.1%	47.2%
Other own revenue	36 223	8 056	22.2%	10 459	28.9%	18 515	51.1%	678	4.5%	1 442.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	160	-	(100.0%)
Operating Expenditure	**922 707**	**144 080**	**15.6%**	**161 129**	**17.5%**	**305 209**	**33.1%**	**120 686**	**43.8%**	**33.5%**
Employee related costs	267 937	62 560	23.3%	63 863	23.8%	126 423	47.2%	57 262	50.1%	11.5%
Remuneration of councillors	19 068	4 926	25.8%	4 592	24.1%	9 517	49.9%	4 914	51.4%	(6.6%)
Debt impairment	68 162	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	125 237	-	-	-	-	-	-	-	-	-
Finance charges	5 242	311	5.9%	9 027	172.2%	9 337	178.1%	2 150	40.9%	319.8%
Bulk purchases	181 850	38 147	21.0%	18 176	10.0%	56 323	31.0%	21 188	45.7%	(14.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 936	2 312	21.1%	2 528	23.1%	4 841	44.3%	5 034	84.8%	(49.8%)
Transfers and grants	20 000	2 528	12.6%	4 855	24.3%	7 383	36.9%	794	22.9%	511.5%
Other expenditure	224 275	33 296	14.8%	58 089	25.9%	91 385	40.7%	29 345	41.6%	98.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(196 935)**	**114 031**		**(31 370)**		**82 661**		**(16 925)**		
Transfers recognised - capital	196 935	-	-	71 452	36.3%	71 452	36.3%	4 701	-	1 419.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	2 853	51.5%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**232 958**	**20 245**	**8.7%**	**64 326**	**27.6%**	**84 571**	**36.3%**	**33 800**	**60.7%**	**90.3%**
National Government	173 160	14 554	8.4%	35 002	20.2%	49 556	28.6%	18 743	37.2%	86.7%
Provincial Government	44 690	4 904	11.0%	16 211	36.3%	21 115	47.2%	10 469	-	54.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 734	-	(100.0%)
Transfers recognised - capital	**217 850**	**19 458**	**8.9%**	**51 213**	**23.5%**	**70 671**	**32.4%**	**30 946**	**58.9%**	**65.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 108	787	5.2%	13 113	86.8%	13 900	92.0%	2 853	69.5%	359.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**232 958**	**20 245**	**8.7%**	**64 326**	**27.6%**	**84 571**	**36.3%**	**33 800**	**60.7%**	**90.3%**
Governance and Administration	**5 070**	**231**	**4.6%**	**137**	**2.7%**	**369**	**7.3%**	**407**	**21.1%**	**(66.3%)**
Executive & Council	537	146	27.2%	16	3.0%	162	30.1%	88	(5.4%)	(82.0%)
Budget & Treasury Office	853	74	8.7%	67	7.9%	142	16.6%	319	37.6%	(78.9%)
Corporate Services	3 680	11	.3%	54	1.5%	65	1.8%	-	-	(100.0%)
Community and Public Safety	**64 719**	**5 037**	**7.8%**	**16 318**	**25.2%**	**21 355**	**33.0%**	**18 699**	**277.0%**	**(12.7%)**
Community & Social Services	252	1	.5%	2	.7%	3	1.1%	(503)	6.8%	(100.3%)
Sport And Recreation	12 389	15	.1%	52	.4%	67	.5%	3 800	-	(98.6%)
Public Safety	3 339	117	3.5%	44	1.3%	161	4.8%	2 399	132.3%	(98.2%)
Housing	48 740	4 904	10.1%	15 948	32.7%	20 852	42.8%	13 002	351.1%	22.7%
Health	-	-	-	273	-	273	-	-	-	(100.0%)
Economic and Environmental Services	**56 012**	**11 578**	**20.7%**	**24 745**	**44.2%**	**36 322**	**64.8%**	**4 897**	**16.1%**	**405.3%**
Planning and Development	152	30	19.6%	-	-	30	19.6%	2 260	4 512.1%	(100.0%)
Road Transport	55 763	11 548	20.7%	24 721	44.3%	36 268	65.0%	2 637	12.1%	837.4%
Environmental Protection	97	-	-	24	24.8%	24	24.8%	-	-	(100.0%)
Trading Services	**107 158**	**3 399**	**3.2%**	**23 126**	**21.6%**	**26 525**	**24.8%**	**9 797**	**99.0%**	**136.1%**
Electricity	105 138	3 228	3.1%	23 120	22.0%	26 347	25.1%	9 797	99.0%	136.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	505	171	33.9%	-	-	171	33.9%	-	-	-
Waste Management	1 514	-	-	7	.5%	7	.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**882 730**	**258 111**	**29.2%**	**111 107**	**12.6%**	**369 217**	**41.8%**	**252 265**	**65.7%**	**(56.0%)**
Ratepayers and other	**481 982**	**250 380**	**51.9%**	**75 672**	**15.7%**	**326 052**	**67.6%**	**196 584**	**108.4%**	**(61.5%)**
Government - operating	198 883	1 536	.8%	3 200	1.6%	4 736	2.4%	43 349	24.1%	(92.6%)
Government - capital	169 428	-	-	29 174	17.2%	29 174	17.2%	12 194	9.2%	139.2%
Interest	32 436	6 194	19.1%	3 060	9.4%	9 254	28.5%	138	7.9%	2 117.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(734 816)**	**(143 864)**	**19.6%**	**(197 907)**	**26.9%**	**(341 771)**	**46.5%**	**(188 679)**	**67.7%**	**4.9%**
Suppliers and employees	(709 574)	(141 025)	19.9%	(186 740)	26.3%	(327 766)	46.2%	(188 679)	68.9%	(1.0%)
Finance charges	(5 242)	(311)	5.9%	(6 628)	126.4%	(6 939)	132.4%	-	1.0%	(100.0%)
Transfers and grants	(20 000)	(2 528)	12.6%	(4 539)	22.7%	(7 066)	35.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**147 914**	**114 247**	**77.2%**	**(86 800)**	**(58.7%)**	**27 446**	**18.6%**	**63 586**	**57.6%**	**(236.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**156**	**-**	**-**	**-**	**156**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	156	-	-	-	156	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(232 561)**	**(215)**	**.1%**	**(19 884)**	**8.6%**	**(20 099)**	**8.6%**	**(7 073)**	**8.4%**	**181.1%**
Capital assets	(232 561)	(215)	.1%	(19 884)	8.6%	(20 099)	8.6%	(7 073)	8.4%	181.1%
Net Cash from/(used) Investing Activities	**(232 561)**	**(59)**	**-**	**(19 884)**	**8.6%**	**(19 943)**	**8.6%**	**(7 073)**	**8.4%**	**181.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**1 444**	**-**	**-**	**-**	**1 444**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(406)	-	-	-	(406)	-	-	-	-
Increase (decrease) in consumer deposits	-	1 851	-	-	-	1 851	-	-	-	-
Payments	**(5 484)**	**(65 001)**	**1 185.3%**	**(2 399)**	**43.7%**	**(67 399)**	**1 229.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(5 484)	(65 001)	1 185.3%	(2 399)	43.7%	(67 399)	1 229.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(5 484)**	**(63 556)**	**1 159.0%**	**(2 399)**	**43.7%**	**(65 955)**	**1 202.7%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(90 131)**	**50 632**	**(56.2%)**	**(109 083)**	**121.0%**	**(58 451)**	**64.9%**	**56 513**	**(2 877.3%)**	**(293.0%)**
Cash/cash equivalents at the year begin:	137 526	-	-	50 632	36.8%	-	-	57 012	12.6%	(11.2%)
Cash/cash equivalents at the year end:	**47 395**	**50 632**	**106.8%**	**(58 451)**	**(123.3%)**	**(58 451)**	**(123.3%)**	**113 525**	**37.0%**	**(151.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 528	25.3%	9 208	35.7%	2 683	10.4%	7 378	28.6%	25 797	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 097)	(3.1%)	3 656	2.2%	4 033	2.5%	160 836	98.4%	163 428	48.6%	167	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	(2)	100.0%	-	-	-	-	-	-	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 642	2.1%	1 807	2.3%	1 671	2.1%	73 861	93.5%	78 981	23.5%	308	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(620)	(.9%)	1 440	2.1%	1 361	1.9%	67 918	96.9%	70 100	20.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 250)	250.0%	0	-	6	(.3%)	2 544	(149.6%)	(1 700)	(.5%)	-	-	-	-
Total By Income Source	**(1 799)**	**(.5%)**	**16 112**	**4.8%**	**9 753**	**2.9%**	**312 537**	**92.9%**	**336 603**	**100.0%**	**475**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	503	1.4%	3 530	9.7%	2 151	5.9%	30 202	83.0%	36 386	10.8%	-	-	-	-
Commercial	2 313	4.5%	6 493	12.7%	2 365	4.6%	39 870	78.1%	51 042	15.2%	-	-	-	-
Households	(4 981)	(2.1%)	5 696	2.4%	5 077	2.1%	233 872	97.6%	239 664	71.2%	316	.1%	-	-
Other	366	3.9%	392	4.1%	160	1.7%	8 593	90.3%	9 512	2.8%	158	1.7%	-	-
Total By Customer Group	**(1 799)**	**(.5%)**	**16 112**	**4.8%**	**9 753**	**2.9%**	**312 537**	**92.9%**	**336 603**	**100.0%**	**475**	**.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 209	99.4%	-	-	-	-	82	.6%	13 291	89.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	153	10.1%	348	23.0%	(38)	(2.5%)	1 051	69.4%	1 514	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	62	100.0%	62	.4%
Total	**13 362**	**89.9%**	**348**	**2.3%**	**(38)**	**(.3%)**	**1 195**	**8.0%**	**14 867**	**100.0%**

Contact Details

Municipal Manager	Mr Z Z Mnqanqeni	047 501 4238
Financial Manager	Mrs Nomtandazo Ntshanga	047 501 4302

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**840 467**	**264 580**	**31.5%**	**337 473**	**40.2%**	**602 053**	**71.6%**	**215 583**	**72.7%**	**56.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	264 960	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	48 241	-	46 302	-	94 543	-	26 180	-	76.9%
Rental of facilities and equipment	35	4	10.1%	6	16.3%	9	26.4%	4	30.2%	29.8%
Interest earned - external investments	15 500	3 747	24.2%	3 723	24.0%	7 470	48.2%	7 361	77.4%	(49.4%)
Interest earned - outstanding debtors	19 000	3 503	18.4%	6 808	35.8%	10 310	54.3%	3 757	-	81.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	484 930	209 059	43.1%	167 445	34.5%	376 504	77.6%	155 744	74.3%	7.5%
Other own revenue	56 042	27	-	105 688	188.6%	105 715	188.6%	22 537	145.4%	369.0%
Gains on disposal of PPE	-	-	-	7 502	-	7 502	-	-	-	(100.0%)
Operating Expenditure	**840 467**	**128 112**	**15.2%**	**153 179**	**18.2%**	**281 291**	**33.5%**	**172 876**	**38.9%**	**(11.4%)**
Employee related costs	224 136	63 772	28.5%	58 822	26.2%	122 594	54.7%	53 084	49.3%	10.8%
Remuneration of councillors	10 787	2 623	24.3%	2 676	24.8%	5 299	49.1%	2 798	40.4%	(4.3%)
Debt impairment	121 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 491	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 000	2 708	9.0%	8 430	28.1%	11 139	37.1%	4 553	33.8%	85.2%
Other Materials	26 612	4 434	16.7%	7 178	27.0%	11 612	43.6%	20 277	71.1%	(64.6%)
Contracted services	8 904	2 176	24.4%	2 611	29.3%	4 787	53.8%	2 697	53.4%	(3.2%)
Transfers and grants	34 695	8 739	25.2%	9 042	26.1%	17 780	51.2%	8 850	43.9%	2.2%
Other expenditure	223 843	43 660	19.5%	64 419	28.8%	108 080	48.3%	80 616	51.9%	(20.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**136 468**		**184 294**		**320 761**		**42 708**		
Transfers recognised - capital	815 564	225 401	27.6%	219 695	26.9%	445 096	54.6%	249 186	59.2%	(11.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**815 564**	**123 562**	**15.2%**	**240 457**	**29.5%**	**364 019**	**44.6%**	**155 087**	**33.0%**	**55.0%**
National Government	693 537	114 380	16.5%	216 407	31.2%	330 787	47.7%	152 832	32.7%	41.6%
Provincial Government	1 027	-	-	198	19.3%	198	19.3%	281	-	(29.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**694 564**	**114 380**	**16.5%**	**216 605**	**31.2%**	**330 985**	**47.7%**	**153 114**	**32.7%**	**41.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	121 000	9 182	7.6%	23 852	19.7%	33 034	27.3%	1 973	-	1 108.8%
Capital Expenditure Standard Classification	**815 564**	**123 562**	**15.2%**	**240 457**	**29.5%**	**364 019**	**44.6%**	**155 087**	**33.0%**	**55.0%**
Governance and Administration	**14 935**	**82**	**.6%**	**630**	**4.2%**	**712**	**4.8%**	**1 781**	**42.3%**	**(64.6%)**
Executive & Council	5 350	-	-	-	-	-	-	1 192	119.2%	(100.0%)
Budget & Treasury Office	5 845	82	1.4%	599	10.3%	681	11.7%	-	88.2%	(100.0%)
Corporate Services	3 740	-	-	30	.8%	30	.8%	589	16.7%	(94.8%)
Community and Public Safety	**15 747**	**213**	**1.4%**	**994**	**6.3%**	**1 207**	**7.7%**	**2 551**	**28.5%**	**(61.0%)**
Community & Social Services	1 027	105	10.2%	80	7.8%	185	18.0%	419	70.1%	(80.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	12 400	10	.1%	795	6.4%	805	6.5%	1 667	69.4%	(52.3%)
Housing	320	98	30.8%	118	36.9%	216	67.6%	275	234.9%	(57.2%)
Health	2 000	-	-	-	-	-	-	189	2.3%	(100.0%)
Economic and Environmental Services	**7 990**	**328**	**4.1%**	**521**	**6.5%**	**849**	**10.6%**	**538**	**28.0%**	**(3.2%)**
Planning and Development	5 700	328	5.8%	521	9.1%	849	14.9%	538	46.6%	(3.2%)
Road Transport	2 290	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**776 892**	**122 938**	**15.8%**	**238 313**	**30.7%**	**361 251**	**46.5%**	**150 217**	**33.0%**	**58.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	776 892	122 938	15.8%	238 313	30.7%	361 251	46.5%	150 217	33.0%	58.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 535 031**	**465 108**	**30.3%**	**535 728**	**34.9%**	**1 000 836**	**65.2%**	**462 905**	**66.8%**	**15.7%**
Ratepayers and other	**200 037**	**23 398**	**11.7%**	**138 058**	**69.0%**	**161 456**	**80.7%**	**48 721**	**77.5%**	**183.4%**
Government - operating	484 930	209 059	43.1%	166 418	34.3%	375 477	77.4%	155 744	74.3%	6.9%
Government - capital	815 564	225 401	27.6%	220 722	27.1%	446 123	54.7%	249 186	59.2%	(11.4%)
Interest	34 500	7 249	21.0%	10 531	30.5%	17 780	51.5%	9 254	123.7%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(558 976)**	**(128 112)**	**22.9%**	**(153 179)**	**27.4%**	**(281 291)**	**50.3%**	**(171 364)**	**49.9%**	**(10.6%)**
Suppliers and employees	(524 281)	(119 373)	22.8%	(144 138)	27.5%	(263 511)	50.3%	(162 514)	50.7%	(11.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(34 695)	(8 739)	25.2%	(9 042)	26.1%	(17 780)	51.2%	(8 850)	43.9%	2.2%
Net Cash from/(used) Operating Activities	**976 054**	**336 995**	**34.5%**	**382 549**	**39.2%**	**719 545**	**73.7%**	**291 541**	**80.7%**	**31.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(815 564)**	**(167 668)**	**20.6%**	**(240 457)**	**29.5%**	**(408 125)**	**50.0%**	**(156 279)**	**33.3%**	**53.9%**
Capital assets	(815 564)	(167 668)	20.6%	(240 457)	29.5%	(408 125)	50.0%	(156 279)	33.3%	53.9%
Net Cash from/(used) Investing Activities	**(815 564)**	**(167 668)**	**20.6%**	**(240 457)**	**29.5%**	**(408 125)**	**50.0%**	**(156 279)**	**33.3%**	**53.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**160 491**	**169 327**	**105.5%**	**142 092**	**88.5%**	**311 419**	**194.0%**	**135 262**	**-**	**5.0%**
Cash/cash equivalents at the year begin:	454 616	581 672	127.9%	750 999	165.2%	581 672	127.9%	681 418	238.8%	10.2%
Cash/cash equivalents at the year end:	**615 107**	**750 999**	**122.1%**	**893 091**	**145.2%**	**893 091**	**145.2%**	**816 680**	**429.0%**	**9.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 569	1.8%	2 368	2.8%	-	-	81 289	95.4%	85 226	98.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	488	39.1%	-	-	39	3.1%	721	57.8%	1 247	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 057**	**2.4%**	**2 368**	**2.7%**	**39**	**-**	**82 010**	**94.8%**	**86 473**	**100.0%**

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 7050
Financial Manager	M E Moleko	047 501 7021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**361 490**	**79 189**	**21.9%**	**69 992**	**19.4%**	**149 181**	**41.3%**	**48 268**	**54.3%**	**45.0%**
Property rates	27 040	11 437	42.3%	13 877	51.3%	25 314	93.6%	4 938	81.9%	181.0%
Property rates - penalties and collection charges	1 700	98	5.8%	661	38.9%	759	44.7%	-	-	(100.0%)
Service charges - electricity revenue	42 966	10 411	24.2%	7 407	17.2%	17 817	41.5%	7 528	44.5%	(1.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 354	-	1 815	-	3 169	-	1 627	49.6%	11.6%
Service charges - other	6 848	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	571	134	23.4%	136	23.8%	269	47.2%	142	43.3%	(4.6%)
Interest earned - external investments	5 500	998	18.2%	1 326	24.1%	2 325	42.3%	1 239	62.9%	7.1%
Interest earned - outstanding debtors	151	32	21.1%	20	13.3%	52	34.4%	591	743.7%	(96.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	90	20.1%	54	11.9%	144	32.0%	78	56.9%	(31.6%)
Licences and permits	2 704	878	32.5%	735	27.2%	1 613	59.7%	876	63.1%	(16.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	213 606	53 321	25.0%	43 699	20.5%	97 020	45.4%	30 930	52.8%	41.3%
Other own revenue	59 955	431	.7%	238	.4%	669	1.1%	318	42.1%	(25.2%)
Gains on disposal of PPE	-	5	-	26	-	30	-	2	-	1 357.5%
Operating Expenditure	**217 539**	**43 084**	**19.8%**	**52 430**	**24.1%**	**95 514**	**43.9%**	**45 252**	**43.3%**	**15.9%**
Employee related costs	76 333	17 252	22.6%	16 815	22.0%	34 067	44.6%	14 177	43.9%	18.6%
Remuneration of councillors	16 779	3 464	20.6%	3 609	21.5%	7 073	42.2%	3 281	43.2%	10.0%
Debt impairment	3 004	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 827	-	-	-	-	-	-	-	-	-
Finance charges	2 000	-	-	-	-	-	-	-	-	-
Bulk purchases	28 000	6 584	23.5%	8 166	29.2%	14 750	52.7%	4 995	49.3%	63.5%
Other Materials	11 250	1 699	15.1%	988	8.8%	2 687	23.9%	3 720	49.9%	(73.4%)
Contracted services	14 933	2 210	14.8%	4 127	27.6%	6 338	42.4%	3 862	55.4%	6.9%
Transfers and grants	19 851	3 407	17.2%	6 943	35.0%	10 350	52.1%	4 959	54.2%	40.0%
Other expenditure	35 562	8 467	23.8%	11 750	33.0%	20 217	56.9%	10 258	44.4%	14.5%
Loss on disposal of PPE	-	-	-	33	-	33	-	-	-	(100.0%)
Surplus/(Deficit)	**143 951**	**36 105**		**17 562**		**53 667**		**3 016**		
Transfers recognised - capital	-	29 497	-	14 070	-	43 567	-	13 970	-	.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**143 793**	**22 183**	**15.4%**	**19 898**	**13.8%**	**42 081**	**29.3%**	**11 159**	**11.4%**	**78.3%**
National Government	85 433	12 544	14.7%	11 627	13.6%	24 170	28.3%	6 209	21.7%	87.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**85 433**	**12 544**	**14.7%**	**11 627**	**13.6%**	**24 170**	**28.3%**	**6 209**	**13.8%**	**87.2%**
Borrowing	11 500	-	-	-	-	-	-	-	-	-
Internally generated funds	46 860	9 639	20.6%	8 271	17.7%	17 911	38.2%	4 818	16.4%	71.7%
Public contributions and donations	-	-	-	-	-	-	-	131	-	(100.0%)
Capital Expenditure Standard Classification	**143 793**	**22 183**	**15.4%**	**19 898**	**13.8%**	**42 081**	**29.3%**	**11 159**	**11.4%**	**78.3%**
Governance and Administration	**14 255**	**5 562**	**39.0%**	**3 808**	**26.7%**	**9 370**	**65.7%**	**177**	**1.9%**	**2 054.9%**
Executive & Council	1 555	27	1.7%	1 238	79.6%	1 265	81.3%	(0)	1.4%	(517 986.6%)
Budget & Treasury Office	11 300	5 464	48.4%	2 552	22.6%	8 016	70.9%	170	3.9%	1 404.9%
Corporate Services	1 400	71	5.1%	17	1.2%	89	6.3%	7	.1%	137.7%
Community and Public Safety	**7 420**	**589**	**7.9%**	**197**	**2.7%**	**786**	**10.6%**	**1 343**	**45.3%**	**(85.3%)**
Community & Social Services	4 020	29	.7%	91	2.3%	120	3.0%	1 343	45.3%	(93.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 600	561	21.6%	106	4.1%	667	25.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	800	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 968**	**15 081**	**18.2%**	**14 877**	**17.9%**	**29 958**	**36.1%**	**8 936**	**12.2%**	**66.5%**
Planning and Development	20 255	203	1.0%	765	3.8%	968	4.8%	480	3.0%	59.5%
Road Transport	62 713	14 878	23.7%	14 112	22.5%	28 990	46.2%	8 456	13.3%	66.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 150**	**951**	**2.4%**	**1 016**	**2.6%**	**1 967**	**5.0%**	**704**	**-**	**44.4%**
Electricity	39 150	951	2.4%	1 016	2.6%	1 967	5.0%	704	-	44.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**66 684**	**104 776**	**157.1%**	**85 195**	**127.8%**	**189 972**	**284.9%**	**62 494**	**291.0%**	**36.3%**
Ratepayers and other	**66 684**	**20 995**	**31.5%**	**25 627**	**38.4%**	**46 622**	**69.9%**	**15 508**	**91.3%**	**65.3%**
Government - operating	-	53 349	-	43 717	-	97 066	-	31 187	-	40.2%
Government - capital	-	29 497	-	14 070	-	43 567	-	13 970	-	.7%
Interest	-	935	-	1 781	-	2 716	-	1 829	50.9%	(2.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(863)**	**(76 356)**	**8 843.7%**	**(72 735)**	**8 424.3%**	**(149 091)**	**17 268.0%**	**(49 195)**	**10 326.6%**	**47.9%**
Suppliers and employees	(863)	(50 785)	5 882.0%	(46 321)	5 365.0%	(97 106)	11 247.0%	(44 236)	9 294.4%	4.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25 572)	-	(26 414)	-	(51 985)	-	(4 959)	-	432.7%
Net Cash from/(used) Operating Activities	**65 821**	**28 420**	**43.2%**	**12 461**	**18.9%**	**40 880**	**62.1%**	**13 300**	**119.6%**	**(6.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**(11 159)**	**52.4%**	**(100.0%)**
Capital assets	(37 286)	-	-	-	-	-	-	(11 159)	52.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(37 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**(11 159)**	**51.9%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	34	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 568**	**28 420**	**99.5%**	**12 461**	**43.6%**	**40 880**	**143.1%**	**2 141**	**366.7%**	**482.0%**
Cash/cash equivalents at the year begin:	69 549	77 235	111.1%	105 655	151.9%	77 235	111.1%	39 812	2.8%	165.4%
Cash/cash equivalents at the year end:	**98 117**	**105 655**	**107.7%**	**118 116**	**120.4%**	**118 116**	**120.4%**	**41 953**	**52.1%**	**181.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 482	59.2%	335	13.4%	102	4.1%	585	23.4%	2 504	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	952	4.6%	1 571	7.6%	4 777	23.0%	13 468	64.9%	20 768	41.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	507	6.8%	343	4.6%	228	3.1%	6 402	85.6%	7 479	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	8 565	100.0%	-	-	8 565	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(208)	(2.0%)	8	.1%	7	.1%	10 598	101.9%	10 405	20.9%	-	-	-	-
Total By Income Source	**2 732**	**5.5%**	**2 256**	**4.5%**	**13 679**	**27.5%**	**31 052**	**62.5%**	**49 720**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(57)	(.8%)	108	1.5%	4 386	62.0%	2 641	37.3%	7 079	14.2%	-	-	-	-
Commercial	1 804	35.6%	1 068	21.1%	1 132	22.3%	1 067	21.0%	5 072	10.2%	-	-	-	-
Households	755	2.9%	1 123	4.3%	7 595	29.2%	16 521	63.6%	25 994	52.3%	-	-	-	-
Other	231	2.0%	(44)	(.4%)	565	4.9%	10 823	93.5%	11 575	23.3%	-	-	-	-
Total By Customer Group	**2 732**	**5.5%**	**2 256**	**4.5%**	**13 679**	**27.5%**	**31 052**	**62.5%**	**49 720**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 3135
Financial Manager	Mr L Ndzelu	039 737 3565

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**154 297**	**4 022**	**2.6%**	**44 423**	**28.8%**	**48 445**	**31.4%**	**19 268**	**22.5%**	**130.6%**
Property rates	8 900	1 150	12.9%	1 461	16.4%	2 611	29.3%	1 724	34.1%	(15.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 500	485	32.3%	558	37.2%	1 043	69.5%	529	88.2%	5.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 355	47	3.5%	49	3.6%	96	7.1%	562	76.6%	(91.2%)
Interest earned - external investments	230	293	127.5%	215	93.6%	508	221.1%	142	7.4%	51.5%
Interest earned - outstanding debtors	750	390	52.0%	358	47.7%	748	99.7%	232	167.1%	54.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	800	161	20.2%	113	14.1%	274	34.3%	75	17.9%	50.1%
Licences and permits	2 300	778	33.8%	543	23.6%	1 321	57.4%	12	62.7%	4 287.6%
Agency services	1 100	363	33.0%	298	27.1%	661	60.1%	613	40.5%	(51.3%)
Transfers recognised - operational	122 752	30	-	37 198	30.3%	37 228	30.3%	4 101	6.2%	807.0%
Other own revenue	14 405	325	2.3%	3 630	25.2%	3 955	27.5%	11 020	123.9%	(67.1%)
Gains on disposal of PPE	205	-	-	-	-	-	-	257	454.4%	(100.0%)
Operating Expenditure	**168 377**	**24 057**	**14.3%**	**34 677**	**20.6%**	**58 734**	**34.9%**	**21 603**	**24.3%**	**60.5%**
Employee related costs	49 258	9 759	19.8%	12 444	25.3%	22 203	45.1%	7 488	35.7%	66.2%
Remuneration of councillors	13 917	3 342	24.0%	3 286	23.6%	6 628	47.6%	3 104	41.0%	5.9%
Debt impairment	3 200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	-	-	-	-	-	-	-	-	-
Finance charges	-	2	-	(31)	-	(30)	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	800	199	24.8%	462	57.7%	660	82.6%	-	-	(100.0%)
Transfers and grants	-	72	-	383	-	455	-	-	-	(100.0%)
Other expenditure	60 015	10 683	17.8%	18 134	30.2%	28 817	48.0%	10 693	24.9%	69.6%
Loss on disposal of PPE	3 187	-	-	-	-	-	-	319	-	(100.0%)
Surplus/(Deficit)	**(14 080)**	**(20 035)**		**9 746**		**(10 289)**		**(2 335)**		
Transfers recognised - capital	114 066	24 946	21.9%	24 585	21.6%	49 531	43.4%	-	59.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**143 531**	**27 144**	**18.9%**	**25 988**	**18.1%**	**53 132**	**37.0%**	**-**	**1.2%**	**(100.0%)**
National Government	52 231	27 143	52.0%	25 988	49.8%	53 131	101.7%	-	1.2%	(100.0%)
Provincial Government	-	2	-	-	-	2	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 231**	**27 144**	**52.0%**	**25 988**	**49.8%**	**53 132**	**101.7%**	**-**	**1.2%**	**(100.0%)**
Borrowing	54 000	-	-	-	-	-	-	-	-	-
Internally generated funds	37 300	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**143 531**	**27 144**	**18.9%**	**25 988**	**18.1%**	**53 132**	**37.0%**	**-**	**1.2%**	**(100.0%)**
Governance and Administration	**3 180**	**61**	**1.9%**	**343**	**10.8%**	**404**	**12.7%**	**-**	**23.5%**	**(100.0%)**
Executive & Council	280	23	8.1%	21	7.3%	43	15.5%	-	-	(100.0%)
Budget & Treasury Office	1 150	-	-	153	13.3%	153	13.3%	-	54.3%	(100.0%)
Corporate Services	1 750	38	2.2%	170	9.7%	208	11.9%	-	-	(100.0%)
Community and Public Safety	**2 185**	**264**	**12.1%**	**683**	**31.3%**	**947**	**43.4%**	**-**	**.6%**	**(100.0%)**
Community & Social Services	1 235	64	5.2%	164	13.3%	228	18.5%	-	10.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	950	200	21.0%	519	54.6%	719	75.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**133 916**	**26 548**	**19.8%**	**24 702**	**18.4%**	**51 249**	**38.3%**	**-**	**.7%**	**(100.0%)**
Planning and Development	2 550	570	22.4%	1 718	67.4%	2 289	89.7%	-	1.5%	(100.0%)
Road Transport	131 366	25 977	19.8%	22 983	17.5%	48 961	37.3%	-	.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 250**	**272**	**6.4%**	**260**	**6.1%**	**532**	**12.5%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 250	272	6.4%	260	6.1%	532	12.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**268 965**	**3 806**	**1.4%**	**(82 539)**	**(30.7%)**	**(78 733)**	**(29.3%)**	**59 616**	**85.5%**	**(238.5%)**
Ratepayers and other	**31 167**	**3 054**	**9.8%**	**3 058**	**9.8%**	**6 112**	**19.6%**	**2 047**	**19.1%**	**49.4%**
Government - operating	122 752	51	-	37 162	30.3%	37 213	30.3%	35 965	75.8%	3.3%
Government - capital	114 066	18	-	(123 332)	(108.1%)	(123 314)	(108.1%)	21 300	177.4%	(679.0%)
Interest	980	683	69.7%	573	58.5%	1 256	128.2%	304	15.3%	88.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**112 828**	**467**	**.4%**	**27 223**	**24.1%**	**27 690**	**24.5%**	**(32 497)**	**(1 338.2%)**	**(183.8%)**
Suppliers and employees	112 808	541	.5%	27 574	24.4%	28 115	24.9%	(32 497)	(1 342.4%)	(184.9%)
Finance charges	20	(2)	(9.7%)	31	157.3%	30	147.6%	-	-	(100.0%)
Transfers and grants	-	(72)	-	(383)	-	(455)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**381 793**	**4 273**	**1.1%**	**(55 316)**	**(14.5%)**	**(51 043)**	**(13.4%)**	**27 119**	**55.4%**	**(304.0%)**
Cash Flow from Investing Activities										
Receipts	**700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	700	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**141 981**	**(27 144)**	**(19.1%)**	**(24 466)**	**(17.2%)**	**(51 610)**	**(36.4%)**	**(26 883)**	**33.8%**	**(9.0%)**
Capital assets	141 981	(27 144)	(19.1%)	(24 466)	(17.2%)	(51 610)	(36.4%)	(26 883)	33.8%	(9.0%)
Net Cash from/(used) Investing Activities	**142 681**	**(27 144)**	**(19.0%)**	**(24 466)**	**(17.1%)**	**(51 610)**	**(36.2%)**	**(26 883)**	**33.9%**	**(9.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(588)**	**-**	**(588)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(588)	-	(588)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(588)**	**-**	**(588)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**524 474**	**(22 871)**	**(4.4%)**	**(80 370)**	**(15.3%)**	**(103 242)**	**(19.7%)**	**236**	**80.6%**	**(34 137.2%)**
Cash/cash equivalents at the year begin:	-	-	-	(22 871)	-	-	-	101 413	-	(122.6%)
Cash/cash equivalents at the year end:	**524 474**	**(22 871)**	**(4.4%)**	**(103 242)**	**(19.7%)**	**(103 242)**	**(19.7%)**	**101 649**	**122.2%**	**(201.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	485	1.4%	423	1.3%	398	1.2%	32 324	96.1%	33 630	71.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	1.9%	170	1.7%	167	1.7%	9 419	94.7%	9 942	21.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	162	7.3%	159	7.2%	153	6.9%	1 733	78.5%	2 206	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	1.9%	24	1.7%	23	1.7%	1 312	94.7%	1 385	2.9%	-	-	-	-
Total By Income Source	**859**	**1.8%**	**776**	**1.6%**	**741**	**1.6%**	**44 788**	**95.0%**	**47 163**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	81	1.4%	79	1.3%	78	1.3%	5 762	96.0%	6 000	12.7%	-	-	-	-
Commercial	405	2.2%	365	2.0%	340	1.8%	17 282	94.0%	18 391	39.0%	-	-	-	-
Households	373	1.6%	332	1.5%	323	1.4%	21 744	95.5%	22 772	48.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**859**	**1.8%**	**776**	**1.6%**	**741**	**1.6%**	**44 788**	**95.0%**	**47 163**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	950	100.0%	-	-	-	-	-	-	950	100.0%
Total	**950**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**950**	**100.0%**

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**184 662**	**97 016**	**52.5%**	**61 013**	**33.0%**	**158 029**	**85.6%**	**27 861**	**81.4%**	**119.0%**
Property rates	12 674	1 495	11.8%	2 021	15.9%	3 516	27.7%	1 656	61.2%	22.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 190	4 172	13.4%	5 406	17.3%	9 578	30.7%	429	27.3%	1 160.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	921	256	27.8%	262	28.5%	518	56.3%	93	44.2%	182.9%
Service charges - other	-	13	-	0	-	14	-	-	-	(100.0%)
Rental of facilities and equipment	-	90	-	126	-	216	-	12	33.4%	962.3%
Interest earned - external investments	4 065	1 304	32.1%	1 294	31.8%	2 598	63.9%	1 193	280.9%	8.5%
Interest earned - outstanding debtors	92	34	37.0%	57	62.4%	91	99.4%	-	18.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	34	11.4%	54	18.1%	89	29.5%	54	72.0%	1.5%
Licences and permits	1 162	256	22.0%	249	21.4%	504	43.4%	307	73.7%	(19.0%)
Agency services	583	194	33.3%	148	25.4%	343	58.8%	209	230.3%	(29.2%)
Transfers recognised - operational	113 440	83 602	73.7%	50 286	44.3%	133 888	118.0%	20 656	84.4%	143.4%
Other own revenue	20 235	5 565	27.5%	1 109	5.5%	6 674	33.0%	3 253	78.4%	(65.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**175 841**	**40 430**	**23.0%**	**43 773**	**24.9%**	**84 203**	**47.9%**	**25 346**	**55.0%**	**72.7%**
Employee related costs	67 736	16 057	23.7%	11 035	16.3%	27 093	40.0%	10 100	47.3%	9.3%
Remuneration of councillors	15 262	3 854	25.3%	3 716	24.4%	7 571	49.6%	3 818	50.8%	(2.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 000	4 562	19.0%	3 553	14.8%	8 115	33.8%	3 735	73.6%	(4.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	581	2 236	385.0%	-	-	2 236	385.0%	86	35.6%	(100.0%)
Transfers and grants	4 036	404	10.0%	-	-	404	10.0%	136	6.5%	(100.0%)
Other expenditure	64 227	13 316	20.7%	25 468	39.7%	38 784	60.4%	7 471	65.9%	240.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 821**	**56 586**		**17 240**		**73 826**		**2 514**		
Transfers recognised - capital	346	-	-	4 188	1 211.0%	4 188	1 211.0%	456	6.4%	818.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 553	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**1 897**	**25 182**	**1 327.3%**	**11 755**	**619.6%**	**36 937**	**1 946.9%**	**-**	**10.3%**	**(100.0%)**
National Government	-	21 923	-	10 458	-	32 381	-	-	4.8%	(100.0%)
Provincial Government	-	3 241	-	-	-	3 241	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**25 164**	**-**	**10 458**	**-**	**35 622**	**-**	**-**	**10.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 298	-	1 298	-	-	-	(100.0%)
Public contributions and donations	1 897	17	.9%	-	-	17	.9%	-	-	-
Capital Expenditure Standard Classification	**1 897**	**25 182**	**1 327.3%**	**11 755**	**619.6%**	**36 937**	**1 946.9%**	**-**	**10.3%**	**(100.0%)**
Governance and Administration	**1 897**	**323**	**17.0%**	**217**	**11.5%**	**540**	**28.4%**	**-**	**.4%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 897	323	17.0%	217	11.5%	540	28.4%	-	.4%	(100.0%)
Community and Public Safety	**-**	**17**	**-**	**40**	**-**	**57**	**-**	**-**	**2.9%**	**(100.0%)**
Community & Social Services	-	17	-	-	-	17	-	-	2.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	40	-	40	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**7 596**	**-**	**7 274**	**-**	**14 870**	**-**	**-**	**10.3%**	**(100.0%)**
Planning and Development	-	2 026	-	55	-	2 081	-	-	-	(100.0%)
Road Transport	-	5 570	-	7 219	-	12 789	-	-	10.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**17 246**	**-**	**4 224**	**-**	**21 470**	**-**	**-**	**11.2%**	**(100.0%)**
Electricity	-	17 196	-	4 151	-	21 347	-	-	13.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	49	-	74	-	123	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**255 823**	**91 309**	**35.7%**	**71 284**	**27.9%**	**162 592**	**63.6%**	**26 566**	**82.5%**	**168.3%**
Ratepayers and other	**38 894**	**10 987**	**28.2%**	**9 213**	**23.7%**	**20 200**	**51.9%**	**10 182**	**48.1%**	**(9.5%)**
Government - operating	127 027	52 511	41.3%	60 720	47.8%	113 231	89.1%	300	100.5%	20 140.1%
Government - capital	85 837	26 583	31.0%	-	-	26 583	31.0%	14 872	91.3%	(100.0%)
Interest	4 065	1 228	30.2%	1 350	33.2%	2 578	63.4%	1 212	55.3%	11.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(186 996)**	**(39 839)**	**21.3%**	**(40 355)**	**21.6%**	**(80 194)**	**42.9%**	**(29 577)**	**45.3%**	**36.4%**
Suppliers and employees	(186 996)	(39 839)	21.3%	(40 355)	21.6%	(80 194)	42.9%	(29 577)	45.3%	36.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**68 827**	**51 470**	**74.8%**	**30 928**	**44.9%**	**82 398**	**119.7%**	**(3 011)**	**213.2%**	**(1 127.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(79 881)**	**(24 975)**	**31.3%**	**(12 541)**	**15.7%**	**(37 516)**	**47.0%**	**(19 834)**	**29.2%**	**(36.8%)**
Capital assets	(79 881)	(24 975)	31.3%	(12 541)	15.7%	(37 516)	47.0%	(19 834)	29.2%	(36.8%)
Net Cash from/(used) Investing Activities	**(79 881)**	**(24 975)**	**31.3%**	**(12 541)**	**15.7%**	**(37 516)**	**47.0%**	**(19 834)**	**29.2%**	**(36.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(11 053)**	**26 495**	**(239.7%)**	**18 387**	**(166.3%)**	**44 882**	**(406.0%)**	**(22 845)**	**(85.3%)**	**(180.5%)**
Cash/cash equivalents at the year begin:	121 925	122 748	100.7%	149 242	122.4%	122 748	100.7%	208 606	-	(28.5%)
Cash/cash equivalents at the year end:	**110 872**	**149 242**	**134.6%**	**167 630**	**151.2%**	**167 630**	**151.2%**	**185 762**	**(329.8%)**	**(9.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 557	19.4%	479	6.0%	575	7.2%	5 430	67.5%	8 042	38.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	674	11.7%	182	3.2%	603	10.5%	4 285	74.6%	5 743	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	87	3.7%	76	3.2%	70	2.9%	2 155	90.2%	2 388	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	8.8%	49	8.4%	48	8.2%	433	74.5%	581	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	22	3.5%	14	2.2%	20	3.2%	575	91.1%	632	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(322)	(9.7%)	52	1.6%	(135)	(4.1%)	3 730	112.2%	3 324	16.1%	-	-	-	-
Total By Income Source	**2 069**	**10.0%**	**852**	**4.1%**	**1 180**	**5.7%**	**16 609**	**80.2%**	**20 710**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	312	5.1%	119	1.9%	279	4.5%	5 419	88.4%	6 128	29.6%	-	-	-	-
Commercial	1 566	17.4%	567	6.3%	784	8.7%	6 098	67.7%	9 013	43.5%	-	-	-	-
Households	118	3.0%	100	2.6%	90	2.3%	3 583	92.1%	3 891	18.8%	-	-	-	-
Other	74	4.4%	67	4.0%	28	1.6%	1 509	90.0%	1 678	8.1%	-	-	-	-
Total By Customer Group	**2 069**	**10.0%**	**852**	**4.1%**	**1 180**	**5.7%**	**16 609**	**80.2%**	**20 710**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 541	24.6%	283	4.5%	162	2.6%	4 288	68.3%	6 274	100.0%
Total	**1 541**	**24.6%**	**283**	**4.5%**	**162**	**2.6%**	**4 288**	**68.3%**	**6 274**	**100.0%**

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nomaphelo Mnisi	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**34 958**	**-**	**3 066**	**-**	**38 024**	**-**	**24 410**	**77.4%**	**(87.4%)**
Property rates	-	536	-	723	-	1 258	-	1 035	83.7%	(30.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	81	-	-	-	81	-	-	-	-
Service charges - other	-	13	-	46	-	59	-	14	38.1%	231.3%
Rental of facilities and equipment	-	113	-	221	-	333	-	727	90.0%	(69.6%)
Interest earned - external investments	-	-	-	104	-	104	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	3	-	-	-	3	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	207	-	198	-	405	-	155	38.6%	28.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	32 767	-	1 775	-	34 542	-	20 295	74.3%	(91.3%)
Other own revenue	-	1 239	-	-	-	1 239	-	2 185	1 923.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**16 479**	**-**	**20 497**	**-**	**36 976**	**-**	**18 533**	**46.8%**	**10.6%**
Employee related costs	-	9 808	-	8 909	-	18 718	-	7 807	50.4%	14.1%
Remuneration of councillors	-	1 217	-	1 474	-	2 692	-	1 094	25.1%	34.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	30	-	30	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	5 453	-	10 084	-	15 537	-	9 632	55.9%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**18 479**		**(17 431)**		**1 048**		**5 877**		
Transfers recognised - capital	-	20 201	-	14 210	-	34 411	-	11 080	86.9%	28.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 807**	**25 630**	**43.6%**	**5 697**	**9.7%**	**31 327**	**53.3%**	**1 509**	**19.6%**	**277.6%**
National Government	-	25 625	-	5 697	-	31 322	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	1 509	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**25 625**	**-**	**5 697**	**-**	**31 322**	**-**	**1 509**	**19.6%**	**277.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	58 807	5	-	-	-	5	-	-	-	-
Capital Expenditure Standard Classification	**58 807**	**25 630**	**43.6%**	**5 697**	**9.7%**	**31 327**	**53.3%**	**1 509**	**19.6%**	**277.6%**
Governance and Administration	**58 807**	**9 461**	**16.1%**	**321**	**.5%**	**9 782**	**16.6%**	**1 509**	**540.8%**	**(78.7%)**
Executive & Council	58 807	4 212	7.2%	-	-	4 212	7.2%	1 509	-	(100.0%)
Budget & Treasury Office	-	5 197	-	321	-	5 518	-	-	-	(100.0%)
Corporate Services	-	51	-	-	-	51	-	-	-	-
Community and Public Safety	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**-**	**-**	**-**
Community & Social Services	-	5	-	-	-	5	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 981**	**-**	**1 429**	**-**	**5 410**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	3 981	-	-	-	3 981	-	-	-	-
Road Transport	-	-	-	1 429	-	1 429	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**12 183**	**-**	**3 947**	**-**	**16 130**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	12 084	-	3 947	-	16 031	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	99	-	-	-	99	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**159 691**	**54 582**	**34.2%**	**45 190**	**28.3%**	**99 772**	**62.5%**	**35 490**	**80.2%**	**27.3%**
Ratepayers and other	**25 236**	**2 107**	**8.3%**	**2 454**	**9.7%**	**4 561**	**18.1%**	**3 615**	**125.4%**	**(32.1%)**
Government - operating	73 634	32 271	43.8%	24 240	32.9%	56 511	76.7%	20 795	75.0%	16.6%
Government - capital	59 271	20 201	34.1%	18 495	31.2%	38 696	65.3%	11 080	86.9%	66.9%
Interest	1 550	3	.2%	1	-	3	.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(86 833)**	**(15 902)**	**18.3%**	**(20 467)**	**23.6%**	**(36 369)**	**41.9%**	**(18 533)**	**46.8%**	**10.4%**
Suppliers and employees	(86 633)	(15 902)	18.4%	(20 467)	23.6%	(36 369)	42.0%	(18 533)	46.9%	10.4%
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 858**	**38 680**	**53.1%**	**24 723**	**33.9%**	**63 403**	**87.0%**	**16 957**	**160.6%**	**45.8%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 807)**	**(9 410)**	**16.0%**	**(5 456)**	**9.3%**	**(14 866)**	**25.3%**	**(3 176)**	**22.3%**	**71.8%**
Capital assets	(58 807)	(9 410)	16.0%	(5 456)	9.3%	(14 866)	25.3%	(3 176)	22.3%	71.8%
Net Cash from/(used) Investing Activities	**(58 807)**	**(9 410)**	**16.0%**	**(5 456)**	**9.3%**	**(14 866)**	**25.3%**	**(3 176)**	**22.3%**	**71.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 051**	**29 270**	**208.3%**	**19 266**	**137.1%**	**48 536**	**345.4%**	**13 782**	**(124 714.8%)**	**39.8%**
Cash/cash equivalents at the year begin:	-	-	-	29 270	-	-	-	26 239	-	11.6%
Cash/cash equivalents at the year end:	**14 051**	**29 270**	**208.3%**	**48 536**	**345.4%**	**48 536**	**345.4%**	**40 021**	**(124 714.8%)**	**21.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	223	100.0%	-	-	-	-	-	-	223	19.5%
Auditor-General	918	100.0%	-	-	-	-	-	-	918	80.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 141**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 141**	**100.0%**

Contact Details

Municipal Manager	Mr Sindile Tantsi	039 258 0056
Financial Manager	Bongani Benxa	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**658 785**	**128 088**	**19.4%**	**133 991**	**20.3%**	**262 079**	**39.8%**	**107 685**	**33.1%**	**24.4%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	20 936	1 542	7.4%	5 343	25.5%	6 886	32.9%	5 311	-	.6%
Rental of facilities and equipment	265	2	.7%	123	46.3%	125	47.1%	58	24.2%	111.2%
Interest earned - external investments	15 400	(1 173)	(7.6%)	2 511	16.3%	1 339	8.7%	1 372	40.8%	83.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	346 180	127 608	36.9%	125 856	36.4%	253 464	73.2%	100 716	35.9%	25.0%
Other own revenue	276 004	109	-	158	.1%	266	.1%	227	11.4%	(30.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**407 726**	**65 562**	**16.1%**	**82 835**	**20.3%**	**148 397**	**36.4%**	**70 929**	**32.5%**	**16.8%**
Employee related costs	145 007	34 653	23.9%	33 618	23.2%	68 271	47.1%	26 576	31.9%	26.5%
Remuneration of councillors	7 928	1 066	13.4%	1 249	15.8%	2 315	29.2%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	2 913	1 090	37.4%	-	-	1 090	37.4%	-	452.1%	-
Bulk purchases	3 500	652	18.6%	651	18.6%	1 302	37.2%	542	16.6%	20.0%
Other Materials	46 590	6 430	13.8%	9 705	20.8%	16 135	34.6%	25	-	38 720.5%
Contracted services	5 000	1 160	23.2%	1 434	28.7%	2 594	51.9%	1 088	-	31.7%
Transfers and grants	20 000	606	3.0%	6 082	30.4%	6 688	33.4%	-	-	(100.0%)
Other expenditure	146 788	19 904	13.6%	30 097	20.5%	50 001	34.1%	42 698	38.2%	(29.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**251 059**	**62 526**		**51 156**		**113 682**		**36 755**		
Transfers recognised - capital	549 737	140 497	25.6%	160 756	29.2%	301 252	54.8%	2 243	22.7%	7 066.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**84 904**	**-**	**92 625**	**-**	**177 529**	**-**	**111 370**	**37.7%**	**(16.8%)**
National Government	-	81 999	-	68 851	-	150 850	-	109 331	37.2%	(37.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**81 999**	**-**	**68 851**	**-**	**150 850**	**-**	**109 331**	**37.2%**	**(37.0%)**
Borrowing	-	-	-	20 060	-	20 060	-	-	-	(100.0%)
Internally generated funds	-	2 905	-	3 714	-	6 619	-	2 039	-	82.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**84 904**	**-**	**92 625**	**-**	**177 529**	**-**	**111 370**	**37.7%**	**(16.8%)**
Governance and Administration	**-**	**27**	**-**	**52**	**-**	**79**	**-**	**590**	**18.5%**	**(91.2%)**
Executive & Council	-	-	-	33	-	33	-	74	6.3%	(55.7%)
Budget & Treasury Office	-	27	-	-	-	27	-	45	7.2%	(100.0%)
Corporate Services	-	-	-	19	-	19	-	471	30.7%	(95.9%)
Community and Public Safety	**-**	**-**	**-**	**45**	**-**	**45**	**-**	**1 297**	**11.8%**	**(96.5%)**
Community & Social Services	-	-	-	45	-	45	-	1 297	11.8%	(96.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**197**	**-**	**197**	**-**	**10**	**16.1%**	**1 823.9%**
Planning and Development	-	-	-	197	-	197	-	10	16.1%	1 823.9%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**84 877**	**-**	**92 331**	**-**	**177 208**	**-**	**109 473**	**38.5%**	**(15.7%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	84 877	-	92 331	-	177 208	-	109 473	38.5%	(15.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**620 195**	**397 677**	**64.1%**	**381 301**	**61.5%**	**778 978**	**125.6%**	**361 255**	**54.1%**	**5.5%**
Ratepayers and other	**258 827**	**240 664**	**93.0%**	**226 908**	**87.7%**	**467 572**	**180.7%**	**117 349**	**156.8%**	**93.4%**
Government - operating	345 968	8 966	2.6%	19 360	5.6%	28 326	8.2%	3 087	1.1%	527.1%
Government - capital	-	146 755	-	133 749	-	280 504	-	239 650	65.3%	(44.2%)
Interest	15 400	1 292	8.4%	1 284	8.3%	2 576	16.7%	1 169	-	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(383 774)**	**(317 651)**	**82.8%**	**(335 318)**	**87.4%**	**(652 969)**	**170.1%**	**(238 534)**	**80.7%**	**40.6%**
Suppliers and employees	(360 861)	(315 955)	87.6%	(329 227)	91.2%	(645 182)	178.8%	(238 039)	85.4%	38.3%
Finance charges	(2 913)	(1 090)	37.4%	-	-	(1 090)	37.4%	-	-	-
Transfers and grants	(20 000)	(606)	3.0%	(6 091)	30.5%	(6 697)	33.5%	(496)	2.5%	1 128.8%
Net Cash from/(used) Operating Activities	**236 421**	**80 026**	**33.8%**	**45 983**	**19.4%**	**126 009**	**53.3%**	**122 720**	**36.9%**	**(62.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(800 765)**	**(50 394)**	**6.3%**	**(51 909)**	**6.5%**	**(102 303)**	**12.8%**	**(112 728)**	**32.8%**	**(54.0%)**
Capital assets	(800 765)	(50 394)	6.3%	(51 909)	6.5%	(102 303)	12.8%	(112 728)	32.8%	(54.0%)
Net Cash from/(used) Investing Activities	**(800 765)**	**(50 394)**	**6.3%**	**(51 909)**	**6.5%**	**(102 303)**	**12.8%**	**(112 728)**	**32.8%**	**(54.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(564 344)**	**29 632**	**(5.3%)**	**(5 926)**	**1.1%**	**23 706**	**(4.2%)**	**9 992**	**73.6%**	**(159.3%)**
Cash/cash equivalents at the year begin:	152 863	-	-	29 632	19.4%	-	-	12 692	-	133.5%
Cash/cash equivalents at the year end:	**(411 481)**	**29 632**	**(7.2%)**	**23 706**	**(5.8%)**	**23 706**	**(5.8%)**	**22 684**	**64.1%**	**4.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 701	3.0%	47	.1%	1 194	2.1%	54 327	94.9%	57 270	89.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	326	4.6%	-	-	189	2.7%	6 510	92.7%	7 025	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(393)	113.6%	-	-	24	(6.8%)	24	(6.8%)	(346)	(.5%)	-	-	-	-
Total By Income Source	**1 635**	**2.6%**	**47**	**.1%**	**1 407**	**2.2%**	**60 861**	**95.2%**	**63 950**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	411	3.4%	-	-	332	2.7%	11 501	93.9%	12 245	19.1%	-	-	-	-
Commercial	367	2.1%	47	.3%	386	2.2%	16 854	95.5%	17 654	27.6%	-	-	-	-
Households	856	2.5%	-	-	689	2.0%	32 506	95.5%	34 051	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 635**	**2.6%**	**47**	**.1%**	**1 407**	**2.2%**	**60 861**	**95.2%**	**63 950**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	55 732	100.0%	-	-	-	-	-	-	55 732	90.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	771	15.1%	390	7.6%	171	3.3%	3 769	73.9%	5 100	8.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	20	2.4%	818	97.6%	838	1.4%
Total	**56 503**	**91.6%**	**390**	**.6%**	**191**	**.3%**	**4 587**	**7.4%**	**61 670**	**100.0%**

Contact Details

Municipal Manager	Mr Owen hlazoo (Acting)	039 254 5000
Financial Manager	Mr L Fokazi	039 254 5000

Source Local Government Database

1. All figures in this report are unaudited.